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ABSTRACT

This publication contains the student materials for the competency-based curriculum in agribusiness management for high school students in West Virginia. The purpose of the competency-based education curriculum is to provide a set of West Virginia-validated agribusiness tasks, along with the steps needed to perform each task, the evaluation standards, and suggested learning activities. These student materials consist of a student competency sheet for each of the 54 competencies (arranged in 12 learning modules), of the agribusiness management curriculum. (The 12 competencies encompassing the Agribusiness Management curriculum include the following: occupational knowledge, selling principles, sale closing, mathematics, related mathematics, advertising, special sales, stock, accounting and bookkeeping, pricing, inventory, and shipping and receiving.) Each competency sheet contains the competency, a performance guide, learning activities, and an evaluation to be performed or completed by the student. (The materials are suitable to be distributed to students, or may be used as part of the teacher's lesson plan.) Additional student handouts are also provided for some of the competencies. (KC)

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ED201850

Student Material

AGRIBUSINESS MANAGEMENT

Competency Based Education Curriculum

Prepared by:
Diana Long
RCA Education Service

U S DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

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The West Virginia
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CE 028 954

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December 1979

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PREFACE

It is with great pleasure that we bring you another West Virginia competency based education (CBE) curriculum. This Agribusiness Management curriculum was developed for West Virginia under contract, by RCA Education Service. The effort was coordinated by staff of the Bureau of Vocational, Technical and Adult Education.

The Bureau began advocating competency based education in 1974. Since that time West Virginia has produced over 25 CBE curricula in various occupational areas. We also have a number of CBE curricula currently in the process of being developed and/or fieldtested.

This Agribusiness Management curriculum was inserviced and disseminated to West Virginia vocational agriculture teachers at regional meetings during the spring of 1980. Additional copies of this curriculum are available from the:

Vocational Curriculum Laboratory
Cedar Lakes Conference Center
Ripley, West Virginia 25271
Telephone Toll-Free: 1-800-642-2670

I trust this material will be of assistance in your program. Any suggestions you may have for improving this curriculum may be sent to our State Curriculum Lab. Through this feedback we plan to continually update and revise our materials.

VOCATIONAL, TECHNICAL AND ADULT EDUCATION

Clarence E. Burdette

Clarence E. Burdette
Assistant State Superintendent of Schools

ACKNOWLEDGEMENTS

The following business and individuals were very helpful in the development of this CBE curriculum:

Businesses

Caldwell Stores, Ripley, West Virginia

Farmer's Delight, Grafton, West Virginia

Greenbrier Valley Farm Center, Ronceverte, West Virginia

Southern States Cooperative, Moundsville, West Virginia

Apex Farm Supply, Marietta, Ohio

Kennedy Hardware, Wheeling, West Virginia

Southern States Cooperative, Martinsburg, West Virginia

Individuals

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Bill West, Program Specialist, West Virginia Department of Education

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Larry Watson, Mannington High School

Philip Winters, Wirt County High School

Glen McKeever, Greenbrier County

Purpose of the

AGRIBUSINESS MANAGEMENT

Competency Based Education Curriculum

This competency based education (CBE) curriculum, with Teacher's Guide, has been developed so that you may adapt any or all of its contents to accommodate your teaching style.

The purpose of this CBE curriculum is to provide you and your advisory committee with a set of West Virginia-validated Agribusiness Tasks, along with (1) the Steps needed to perform each task, (2) the Evaluation Standards, and (3) suggested Learning Activities.

Depending on your teaching style, you may want to use this material primarily to assist you in your own teaching plans, or the material has been developed in enough detail so that it may, with proper supervision, be used by your students.

How you use this CBE curriculum is up to you. It has been based on the best agribusiness information and material available in 1978-79 in West Virginia and the United States.

Student Competency Sheets

STUDENT COMPETENCY SHEET

MODULE 01	Occupational Knowledge
COMPETENCY 01	Describe the working conditions common to agribusiness.
PERFORMANCE GUIDE	1. Describe basic jobs found in agribusiness. 2. Describe four ways of doing business. 3. Describe extreme working conditions.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area and describe the following:

   a. the amount of time workers spend outside/inside
   b. any heavy physical labor you observe
   c. average amount of hours employees work in a week
   d. the different jobs

   Compare your list with another student's. If there are any big differences, check with your instructor.

2. Read pages 4-9 in Opportunities in Agricultural Occupations. Complete the activities on pages 7-9. Check your work with your instructor. If it is satisfactory, go on to Learning Activity 3.

3. Read pages 56-62 "Four Ways of Doing Business" in Opportunities in Agricultural Occupations. Write a report and tell why you would or would not want to work for each type of business. Check your work with your instructor. If it is satisfactory, ask for the evaluation.

EVALUATION

Prepare a report either orally or in writing which describes the following:

a. The type of business you would like to work in after you finish school.
b. Three different job descriptions you would find at the business.
c. Extreme working conditions.

You may use references. If your report is written, it must be neat and without spelling errors.

STUDENT COMPETENCY SHEET

MODULE 01	Occupational Knowledge
COMPETENCY 02	Describe the economic outlook for Agribusiness.
PERFORMANCE GUIDE	1. Describe current salaries and benefits. 2. Describe projected employment opportunities. 3. Describe projected salaries and benefits.

LEARNING ACTIVITIES

1. Read pages 608-611 in the Occupational Outlook Handbook 1979 (OOH). Compare the economic outlook for workers in an agribusiness with the current salaries. Check your work with your instructor.

2. Talk with a person employed in an agribusiness in your area about the salary and benefits he/she receives. Compare this to the information you received from the OOH. Check your work with your instructor.

3. Read pages 40-46 "Wage Scale, Deductions, and Take Home Pay" in Opportunities in Agricultural Occupations. Complete the problems as instructed. When you are finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 4.

4. Write to one of the sources of additional information listed on page 611 in the OOH. When you receive the information, share it with the class.

EVALUATION

You will be given a job title common to agribusinesses. You must report orally or in writing on the economic outlook for that job.

STUDENT COMPETENCY SHEET

MODULE 01	Occupational Knowledge
COMPETENCY 03	Describe training and education needed for employment.

PERFORMANCE GUIDE

1. Describe general education requirements.
2. Describe gereral training requirements.
3. Describe education and training opportunities available through the school.
4. Describe additional education and training opportunities available after you are employed.

LEARNING ACTIVITIES

1. Read pages 15-21 in Opportunities in Agricultural Occupations. Complete the two tasks as instructed. When you are finished, check your work with your instructor.

2. Talk with the manager of an agribusiness in your area. List the training and education required before you can work there. Compare it to the training you will have received after you complete this course.

3. Read pages 242-244 in the Occupational Outlook Handbook 1979. List the training and education requirments as described by the OOH. Compare the list with your list in Learning Activity 2. Discuss your findings with your instructor.

4. Talk with your Job Placement Counselor and investigate on the job training opportunities for you with the school and other employment. With the counselor, plan your major goals for the remaining time in high school and for two years after high school.

EVALUATION

Report orally or in writing the educational and/or training requirements necessary for two jobs in which you are interested. You must use references. The report must be logical, clear, and concise.

STUDENT COMPETENCY SHEET

MODULE 01 — Occupational Knowledge

COMPETENCY 04 — Demonstrate proper employee attitude.

PERFORMANCE GUIDE

1. Rank important attitudes.
2. Assess own behavior.
3. Identify attitudes of employers toward the type of workers they want.
4. Practice the proper attitudes in the classroom and on the job.

LEARNING ACTIVITIES

1. Get a copy of Student Handout 01/04/01 "Proper Employee Attitudes". Follow the instructions to rank the items. Discuss your list with other students.
2. Read pages 6-16 in Human Relations in Agricultural Businesses. Complete the activities as the book tells you. Check your work with your instructor as you finish each one. When all your work is satisfactory go on to Learning Activity 3.
3. Write three examples of when you "acted up" in school. Describe what would have happened if you had been in a job setting rather then a school setting. What would you have done as a teacher or a boss? Share your experiences with another student.
4. Talk to the manager of an Agribusiness. Find out the rankings of good employee attitudes. Compare this with your rankings. Make suggestions on how you could improve, if you were to work for this person.

EVALUATION

In the class room or during your on the job training period you must receive a satisfactory rating on each item below. You will be rated four times during the year.

a. attendance and punctuality
b. cleanliness and neatness of work
c. ability to get along with others
d. proper dress
e. reliability
f. ability to follow instructions

STUDENT HANDOUT
01/04/01

PROPER EMPLOYEE ATTITUDES

Read the list of attitudes below. Pick the one you feel is the most important. Mark it #1. Then pick the one you feel is second. Mark it #2. Keep on marking the list as YOU feel. There are no right and wrong answers.

_______ Follow instructions

_______ Get to work on time

_______ Get along with other workers

_______ Get along with your boss

_______ Do your work without being told

_______ Do not horseplay or fool around

_______ Offer suggestions which might help everyone

_______ Earn as much money as you can

_______ Be neat and clean in your work

_______ Be honest about your feelings

_______ Learn as much as possible

_______ Always wear proper dress

_______ Be regular in attendence

_______ Be reliable

_______ Show an interest in your work

STUDENT COMPETENCY SHEET

MODULE 02	Selling Principles
COMPETENCY STATEMENT 01	Identify and demonstrate good sales personality.
PERFORMANCE GUIDE	1. Identify qualities of a good personality. 2. Rate yourselves. 3. Improve weaknesses.

LEARNING ACTIVITIES

1. Define the following terms and explain why they are important qualities to have in sales.
   a. attitude
   b. ambition
   c. integrety
   d. alertness
   Check your work with your instructor.

2. Read pages 9-16 in Selling and Salesmanship for Agricultural Products. Complete the activity on page 10-12. Check your work with your instructor.

3. Rate yourself using the form from Student Handout 02/01/01. Be honest. No one else will see it.

4. Make 3 copies of the form in Student Handout 02/01/01. Give it to your instructor. Your instructor will give it to three people to fill out. You will not know who rated you. Your instructor will review your strongest and weakest areas with you.

5. Compare your rating of yourself and the ratings of other people. Make a plan of how you will work on your weak areas. Feel free to ask your instructor for confidential help.

EVALUATION

Use the rating form from Student Handout 02/01/01 and rate the sales personality of three people in your area. You must explain why you rated the people as you did.

STUDENT HANDOUT 02/01/01

Person being rated ______________________________

	Good	Fair	Poor
Honesty			
Comments			
Loyalty			
Comments			
Resourcefulness			
Comments			
Imagination			
Comments			
Courage			
Comments			
Courtesy			
Comments			
Self-confidence			
Comments			
Ambition			
Comments			
Industry			
Comments			

STUDENT COMPETENCY SHEET

MODULE 02 — Selling Principles

COMPETENCY STATEMENT 02 — Demonstrate basic steps in selling.

PERFORMANCE GUIDE

1. Approach the customer.
2. Create interest, attention or desire.
3. Handle objections.
4. Substitute sell if product is not in stock.
5. Sell related items.
6. Close the sale.

LEARNING ACTIVITIES

1. Read pages 24-27 in Selling and Salesmanship for Agricultural Products. Complete the exercise on page 26. Check your answers with your instructor.

2. In your own words, write a list of do's and don't's to follow when you are greeting a customer. Compare your list with another student.

3. Read pages 23-24 "Kinds of Customers" in Selling and Salesmanship for Agricultural Products and pages 27-32. Describe orally or in writing how securing the customer's interest and desire is different for each type of customer. Check your work with your instructor. When it is satisfactory, go on to Learning Activity 4.

4. Complete the exercises on pages 29-30 in Selling and Salesmanship for Agricultural Products. Check your work with your instructor. If it is satisfactory, go on to Learning Activity 5.

5. Read pages 32-35 "Handling Objections" in Selling and Salesmanship for Agricultural Products. Complete the exercises on page 34-35. Have your instructor check your work. When it is satisfactory, go on to Learning Activity 6.

6. Read pages 35-37 "Substitution Selling" in Selling and Salesmanship for Agricultural Products. Make a list of do's and don't's that you should follow when substitute selling. Compare your list with another student. If there are any big differences, see your instructor.

7. Read pages 37-38 in Selling and Salesmanship for Agricultural Products. List related items that might be suggested for the items listed on page 38. Compare your list with another student. Add any items you find on the other student's list. When you cannot add any more to your list, check your work with your instructor, and go on to Learning Activity 8.

8. Read pages 38-39 "Closing the Sale" in Selling and Salesmanship for Agricultural Products. Your instructor will give you a True-False quiz on this information. You must score 80% on the quiz.

9. Spend a class period in an agribusiness. Team up with a salesperson and evaluate his or her sales presentation using the form on page 43 in Selling and Salesmanship for Agricultural Products. Discuss your observations with your class.

EVALUATION

Select a product and in a role playing situation demonstrate the basic steps in selling. You must receive at least a fair rating on each item on the "Form for Evaluating a Sales Presentation".

TRUE OR FALSE

"CLOSING THE SALE"

______ 1. You should give the customer the idea that you are there to "assist" rather than "sell"

______ 2. It is to your advantege to have a third party present when you are closing a big sale.

______ 3. Many customers enjoy seeing a salesperson plead or beg for a sale. In these cases it is okay to beg.

______ 4. If the customer is in a hurry to buy, you do not have to go through all of the basic steps to a sale.

______ 5. Do not let the person feel they own the product until you are sure they are going to buy it.

______ 6. Do not be apologetic, especially when you are quoting a price.

______ 7. "Please sign the sales slip" is a much better thing to say than "Okay this sales slip".

______ 8. Telling your customer that "This sale would mean a bonus" is a proper selling technique.

______ 9. Do not make it easier for the prospect to back away from a purchase.

______ 10. Do not make a ceremony out of a closing.

STUDENT COMPETENCY SHEET

MODULE 03 Sale Closing

COMPETENCY 01 Complete sales ticket.

PERFORMANCE GUIDE

1. Date the sales ticket.
2. Complete name and address of customer.
3. Write description of article sold.
4. Total.
5. Calculate sales tax.
6. Calculate special charges.
7. Indicate how the bill was paid.
8. Ask customers to sign ticket.
9. Initial ticket to indicate who sold the item.

LEARNING ACTIVITIES

1. Read "Billing Merchandise" pages 2-3 in Agricultural Business Procedures and Records. Answer the following questions without using the book.

   a. List four reasons for using sales tickets.
   b. Are sales tickets legal evidence?
   c. What is the "Statute of Limitations"?
   d. List three reasons why sales tickets are important to the customer.

   When you are finished, check your answers with your instructor.

2. Read "Preparing Sales Tickets" pages 3-5 in Agricultural Business Procedures and Records. You will be quizzed on the identification of the most important parts of a sales ticket. You must score 90% on the quiz.

3. Complete Student Handout 03/01/01 "Sample Sales Tickets". List the errors on the answer sheet provided. When you are finished, check your work with your instructor.

4. Complete the sales tickets as instructed in Student Handout 03/01/02 "Practice Problems in Completing Sales Tickets". Your instructor will give you sample sales tickets to use. When you are finished check your answers with your instructor. If they are satisfactory, ask for the evaluation.

EVALUATION--03/01

You will be given the description of ten customers' purchases. You must complete a sales ticket for each customer with 100% accuracy. You may not use references.

1. Michael Jay purchased for Walnut Hills Farm, 300 lbs. of Horse and Mule Feed. The feed sells for $10.12 per 100 lbs. He paid for it by check. Because it was a new brand, you offered $2.00 off for the first 200 lbs.
2. Fred Harris purchased 1 ton of 6-24-24 fertilizer at $147.15/ton and 2 tons of 8-32-16 fertilizer at $161.30/ton. This purchase was charged to Mr. Harris's account.
3. T. and L. Farms, Inc. phoned in an order for 5 bales of Baler Twine at $13.50/bale and 1 ton of beefmaker at $165.00/ton. The order is to be charged to T & L Farms and will be picked up by George Williams.
4. Betty Hershberger purchased 1 ton of 45% urea for $152.60, 5 gallons of motor oil at $5.00/gallon, and one 5# box of vegetable dust at $8.30/box. She paid cash for the purchase.
5. Chuck Davis purchased 5 tons of Dairy Supplement at $231.00/ton. The store offers a 5% discount on feeds for any purchase of 5 tons or over of any one kind. Mr. Davis charged the purchase to his account.
6. Mary Morgan picked up an order for Morgan Farms. She purchased 12 pounds of rye grass seed at $.40/pound and 1 gallon on 2-4-D at $10.95/gallon. She paid for the purchase by check.
7. Harold Cook purchased 2 pounds of lawn seed at $.90/pound and 1 #2 box of rose dust at $3.30. He paid cash for his order.
8. Joan Young purchased 10 50 pound bags of Calf Starter. The feed sells for $5.30/bag but the store is offering a discount of $.30/bag for any purchase of more than 5 bags. In addition, Ms. Young purchased 3 salt blocks at $1.40 each. She paid for the order by check.
9. Jesse Jackson purchased 1 ton of 6-24-24 fertilizer at $147.15 and 4 50 pound bags of seed corn. The store is running a special on the seed corn. The first bag is regular price, $41.00, and any additional bags are 10% off. Mr. Jackson charged his purchases.
10. Nancy Boardman bought 300 pounds of soybean meal at $9.79/100 lbs., 200 pounds of bran at $7.98/100 lbs., and one quart of fly spray at $1.90/quart. She paid cash for her purchases.

Student Answer Sheet--Evaluation 03/01

1

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19____

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Sales Tax			
	TOTAL			

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By

20

2

FEED AND SEED **L.P. GAS SALES & SERVICE** 05911

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19____

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUN
	Sales Tax			
	TOTAL			

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By

21

Student Answer Sheet--Evaluation 03/01

3

FEED AND SEED

L.P. GAS SALES & SERVICE

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

059113

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

4

FEED AND SEED

L.P. GAS SALES & SERVICE

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

05911

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER

NON PRODUCER

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUN
	Sales Tax				
	TOTAL				

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

Student Answer Sheet--Evaluation 03/01

5

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS
WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT.		Rec'd By
	CASH	CHECK		CASH	CHECK	

6

FEED AND SEED **L.P. GAS SALES & SERVICE** 05911

DEALER

DOXOL L.P. GAS
WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBE

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUN	
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT.		Rec'd By
	CASH	CHECK		CASH	CHECK	

Student Answer Sheet--Evaluation 03/01

7

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ______________ 19 ______

NAME ________________________________ PATRON'S NUMBER

ADDRESS ________________________________ PRODUCER ☐

________________________________ NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Sales Tax			
	TOTAL			

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

8

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ______________ 19 ______

NAME ________________________________ PATRON'S NUMBER

ADDRESS ________________________________ PRODUCER ☐

________________________________ NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUN
	Sales Tax			
	TOTAL			

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

17

Student Answer Sheet--Evaluation 03/01

9

FEED AND SEED

L.P. GAS SALES & SERVICE

059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________ ____________ PATRON'S NUMBER

ADDRESS ______________________________ PRODUCER ☐

______________________________ NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
23						
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

10

FEED AND SEED

L.P. GAS SALES & SERVICE

059113

DEALER

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WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________ ____________ PATRON'S NUMBER

ADDRESS ______________________________ PRODUCER ☐

______________________________ NON PRODUCER ☐

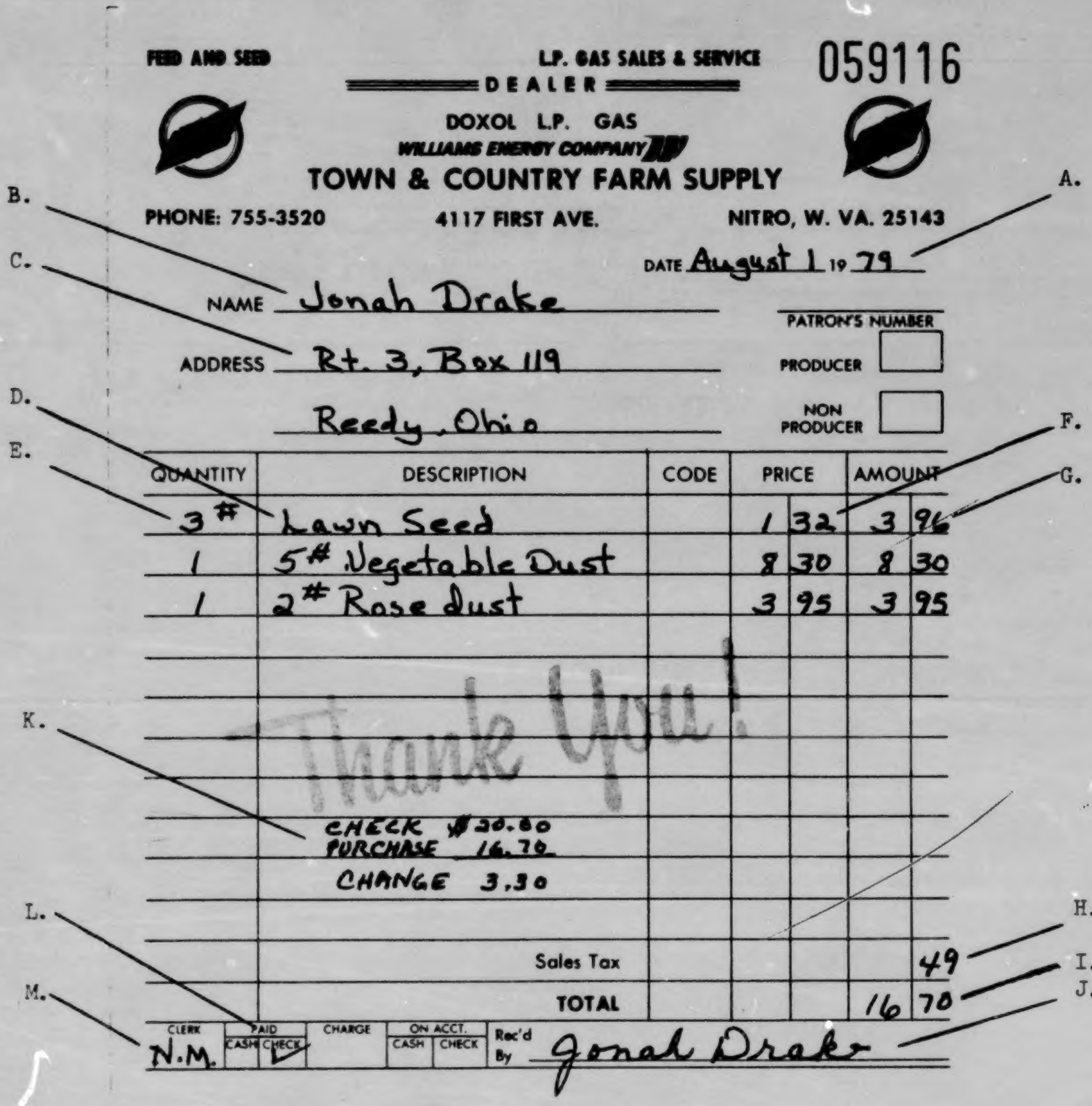
QUANTITY	DESCRIPTION	CODE	PRICE		AMOUN	
					2	
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

QUIZ

Identification of Sales Ticket Parts

For the sales ticket below identify each part. After you identify each part, explain why it is important that it be entered correctly.



A.
B.
C.
D.
E.
F.
G.
H.
I.
J.
K.
L.
M.

FEED AND SEED L.P. GAS SALES & SERVICE 059116

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 755-3520 4117 FIRST AVE. NITRO, W. VA. 25143

DATE August 1 19 79

NAME Jonah Drake

ADDRESS Rt. 3, Box 119

Reedy, Ohio

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
3#	Lawn Seed		1	32	3	96
1	5# Vegetable Dust		8	30	8	30
1	2# Rose dust		3	95	3	95
	Thank You!					
	CHECK $20.00 PURCHASE 16.70 CHANGE 3.30					
	Sales Tax					49
	TOTAL				16	70

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT. CASH	ON ACCT. CHECK	Rec'd By
N.M.		✓				Jonah Drake

STUDENT HANDOUT

03/01/01

On the following pages, you will find four sales tickets. List the mistakes you find on each sales ticket.

1.

2.

3.

4.

1

FEED AND SEED **L.P. GAS SALES & SERVICE**

DEALER

059113

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE JUNE 19 19 79

NAME JOHN SMITH

PATRON'S NUMBER

ADDRESS Rt. 5

PRODUCER ☐

SMITHVILLE

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
2	50# SEED CORN		41	07	82	14
5 b.	BALER TWINE		15	80	79	00
4	Gallons OIL		3	50	15	00
	Sales Tax				5	29
	TOTAL				181	43

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT. CASH	ON ACCT. CHECK	Rec'd By
NM	✓					John Smith

2

FEED AND SEED **L.P. GAS SALES & SERVICE**

DEALER

05911

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE JULY 10 19 79

NAME DONALD RUCKER

PATRON'S NUMBER

ADDRESS READING ROAD

PRODUCER ☐

WILLIAMS

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUN	
4 #	LAWN SEED		1	32	4	2
1 #	ROSE DUST		3	30	3	3
1	5# VEGETABLE DUST		8	30	8	3
	Sales Tax				4	
	TOTAL				163	

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT. CASH	ON ACCT. CHECK	Rec'd By
NM			✓			Donald Rucker

3

FEED AND SEED L.P. GAS SALES & SERVICE

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

059113

DATE APRIL 9 19 79

NAME A. L. RHODES

ADDRESS Rt. 6, BOX 321

TUCKER

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
5 T	6-24-24 FERTILIZER		147 15	735 75
	LESS 2% DISCOUNT			− 15 71
	Sales Tax			21 60
	TOTAL			741 64

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By
NM			✓			

4

FEED AND SEED L.P. GAS SALES & SERVICE

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

05911

DATE MAY 4 19 79

NAME SAM HUFFMAN

ADDRESS WILSON ROAD

ADAMS

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUN
500 #	PORKMAKER			68 25
300 #	SOYBEAN MEAL			30 45
1	BLOCK SALT			1 40
1 T	8-32-16 FERTILIZER			161 30
	Sales Tax			
	TOTAL			260 40

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By
NM						George Jones

STUDENT HANDOUT

03/01/02

"Practice Problems in Completing Sales Tickets"

Fill out sales tickets for these customers and their purchases. Use today's date and your initials as the salesperson.

1. Rachel Grumppe purchased, for cash, ten 100# bags of Beermaker at $9.45 a bag.

2. Ed White purchased, by check, one ton of 5-20-20 fertilizer at $120.00 a ton, 50 bales of hay at $2.00 a bale, and one dog collar at $3.25.

3. Adrian Branche charges 300# of oats at $7.10 per 100 lbs., one 100# bag of 40% dairy supplement at $10.15 per 100 lbs., 3 tons of 6-24-12 fertilizer at $115.25 a ton. He wants you to deliver. Your delivery charge is ½¢ per pound.

4. Travis Steele purchased, with a fifty dollar check, 5 lbs. of lawn seed at $1.00/lb., one 5# box of Grow Fast Lawn Seed at $3.17, and an automatic sprinkler at $25.67.

5. Joe Davis charged a variety of garden seeds at $6.19, and a flat of tomato plants at $3.25 a flat.

6. Helmick Inc. purchased three bags of Super Turf Builder at $10.95 per bag and 3 bags of Turf Builder Plus 2 at $10.45 a bag. Henry Jones, an employee, brings in a purchase order and a check for the correct amount, and picks up the merchandise.

Students' Answer Sheets--03/01/02

1

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
	Sales Tax					
	TOTAL					

CLERK	PAID		CHARGE	ON ACCT		Rec'd By ______________
	CASH	CHECK		CASH	CHECK	

2

FEED AND SEED **L.P. GAS SALES & SERVICE** 05911

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 **4117 FIRST AVE.**

DATE ____________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMB

PRODUCER

NON PRODUCER

QUANTITY	DESCRIPTION	CODE	PRICE		AMOU
	Sales Tax				
	TOTAL				

CLERK	PAID		CHARGE	ON ACCT		Rec'd By ______________
	CASH	CHECK		CASH	CHECK	

3

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ______________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER ______

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Sales Tax			
	TOTAL			

CLERK	PAID CASH CHECK	CHARGE	ON ACCT CASH CHECK	Rec'd By ______________

4

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS

WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ______________ 19 ______

NAME ______________________________

ADDRESS ______________________________

____

PATRON'S NUMBER ______

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUN
	Sales Tax			
	TOTAL			

CLERK	PAID CASH CHECK	CHARGE	ON ACCT CASH CHECK	Rec'd By ______________

Students' Answer Sheets--03/01/02

5

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS
WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ________ 19 ____

NAME ____________________
ADDRESS ____________________
____

PATRON'S NUMBER ________
PRODUCER ☐
NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Sales Tax			
	TOTAL			

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

41

6

FEED AND SEED **L.P. GAS SALES & SERVICE** 059113

DEALER

DOXOL L.P. GAS
WILLIAMS ENERGY COMPANY

TOWN & COUNTRY FARM SUPPLY

PHONE: 766-3520 4117 FIRST AVE.

DATE ________ 19 ____

NAME ____________________
ADDRESS ____________________
____

PATRON'S NUMBER ________
PRODUCER ☐
NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Sales Tax			
	TOTAL			

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	

42

STUDENT COMPETENCY SHEET

MODULE 03	Sale Closing
COMPETENCY 02	Operate cash register.
PERFORMANCE GUIDE	1. Unlock register. 2. Enter individual items. 3. Select and depress control key. 4. Compute and/or enter sales tax. 5. Total sales.

LEARNING ACTIVITIES

1. Attend a lecture/demonstration by your instructor on features of your cash register that are only found on your register.

2. Read pages 36-38 in Agricultural Business Procedure and Records. Compare your cash register with the register on page 38. Study the drawing until you can identify the fifteen items without using references. When you are ready, your instructor will quiz you on the information. You must score 100% on the quiz.

3. Attend a lecture/demonstration by your instructor on operating a cash register. Take notes to make sure you know how to

   a. load the tape
   b. lock and unlock register
   c. operate hand crank
   d. select proper control key
   e. operate key release lever

4. Ring up the amounts listed in Student Handout 03/02/01 "Practice Problems". When you are finished, check your work with your instructor. If the answers are satisfactory, ask for the evaluation.

EVALUATION

Demonstrate how to perform each of the task listed below on the Student Checklist. You may not use references and you must receive a satisfactory rating on each item. Your instructor will give you any figures you may need.

STUDENT CHECKLIST

	Satisfactory	Unsatisfactory
1. Unlock and lock register.		
2. Select proper control keys.		
3. Depress correct keys for product.		
4. Operate control lock side.		
5. Use hand crank.		
6. Identify activity counter.		
7. Open cash drawers.		
8. Totals are 100% accurate.		

STUDENT HANDOUT 03/02/01

Practice Problems

The purpose of this handout is to give you practice in operating the cash register. You should practice ringing up sales until you can do so and be comfortable, fast, and accurate. You will be given the item, the price, and the amount the customer gives you. You are to ring it on the cash register and give the instructor your receipts. If your register does not compute the change, you are to compute the change and write it on the tape.

	ITEM	PRICE	AMOUNT RECEIVED
1.	seed	$13.95	$90.00
	grain	$24.37	
	fertilizer	$18.65	
	feed	$19.37	
	equipment	$ 3.00	
	misc.	$ 1.98	
	misc.	$ 2.00	
2.	grain	$ 73.00	$450.00
	grain	$ 75.00	
	equipment	$125.00	
	misc.	$ 14.98	
	misc	$ 6.72	
	feed	$134.00	
3.	seed	$ 16.73	$1.000.00
	fertilizer	$ 21.00	
	equipment	$896.35	
4.	grain	$ 23.50	$74.16
	feed	$ 16.45	
	seed	$ 13.03	
	fertilizer	$ 19.02	
5.	grain	$ 24.37	$500.00
	grain	$ 18.95	
	feed	$167.00	
	seed	$ 21.13	

6.	misc.	$ .67	$5.00
	misc.	$ .43	
7.	equipment	$ 47.00	$120.00
	grain	$ 14.18	
	grain	$ 15.18	
	feed	$ 25.00	
8.	fertilizer	$ 49.00	$64.00
	fertilizer	$ 13.00	
	plants	$ 2.00	
9.	grain	$ 23.00	$200.00
	grain	$ 17.50	
	grain	$ 19.33	
	grain	$ 45.00	
	grain	$ 47.00	
	feed	$ 5.96	
	feed	$ 6.96	
	seed	$ 8.95	
10.	fertilizer	$ 18.29	$150.00
	fertilizer	$ 25.18	
	fertilizer	$ 65.99	
	hay	$ 25.00	

STUDENT COMPETENCY SHEET

MODULE 03	Sale Closing
COMPETENCY STATEMENT 03	Operate calculator/ten key adding machine.
PERFORMANCE GUIDE	1. Clear machine or calculator. 2. Enter numbers. 3. Press proper control key to compute. 4. Press equal key or total key to receive answer to computations.

LEARNING ACTIVITIES

1. Complete Student Handout 03/03/01 "Identification of Parts on the Ten Key Adding Machine". When you are ready, your instructor will quiz you on the information. You must score 100%.
2. Complete Student Handout 03/03/02 "Practice in Using the Ten Key Adding Machine". When you are finished, check your answers with your instructor.
3. Complete Student Handout 03/03/03 "Identification of Parts on a Calculator". When you are ready, your instructor will quiz you on the information. You must score 100%.
4. Complete Student Handout 03/03/04 "Practice On Using the Calculator". When you are finished, check your work with your instructor. If your work is satisfactory, ask for the evaluation.

EVALUATION

You will compute the following problems using a calculator and a ten key adding machine. You may not use references. You must be 100% accurate. The adding machine will have the number keys covered up.

1. 83% of 1246

2. 54 + 36 + 654 + 321 =

3.
$$\begin{array}{r} 8 \\ 14 \\ +\ 54 \\ \hline \end{array}$$

4.
$$\begin{array}{rl} 641 & \\ 321 & \\ +\ 654 & \\ \hline & \text{subtotal} \\ \\ -\ 324 & \\ \hline & \text{total} \end{array}$$

5. 56 x 98 x 64 =

EVALUATION--03/03

6.
```
   12
   48
   79
   86
  546
+  21
```

7. (32165 + 659 + 4893) - 524.32 =

8. 55% of 3465 =

9. 489 x 3 =

10. 46.21 x .06 =

STUDENT HANDOUT

03/03/01

"Identification of Parts on the Ten Key Adding Machine"

The drawing on the next page shows you the basic parts of a ten key adding machine. You will find these parts on every brand of machine you may have to use. Of course, the machine might have more parts. These are to help you, so ask your employer or instructor how to use them.

A. CLEAR KEY OR LEVER--This key or lever is to erase the last figures entered in the machine. If you make a mistake--use it. A lot of people waste time by clearing the machine and starting all over.

B. THE NON-ADD KEY--This key is used when a number must be recorded. When you are making a list or need to number columns.

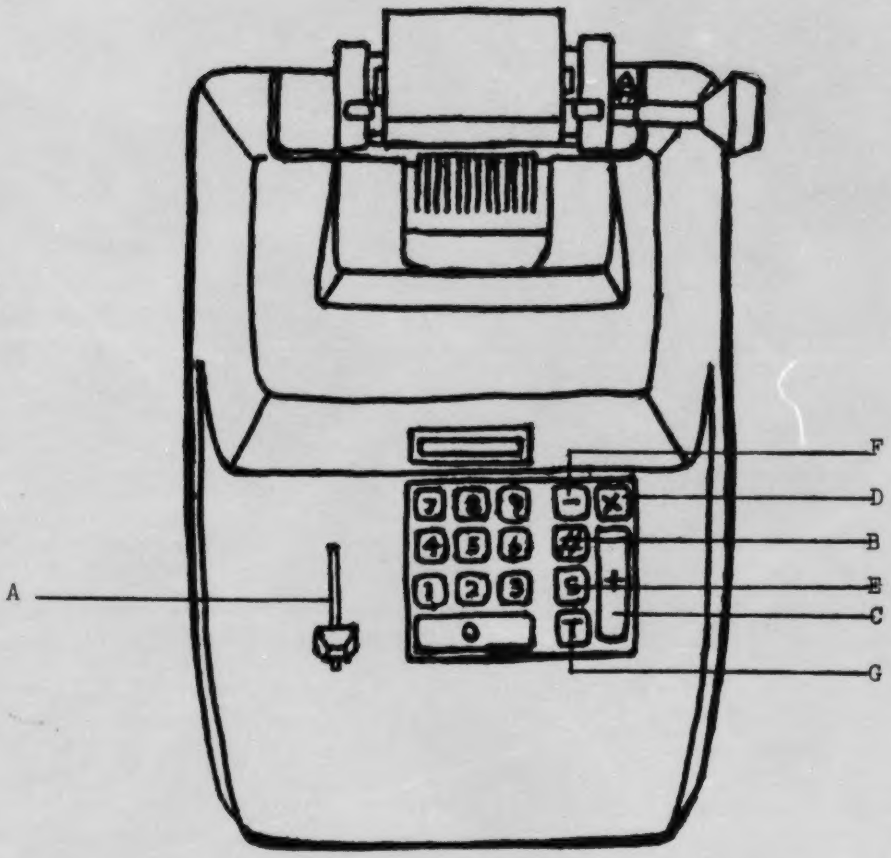
C. PLUS BAR (MOTOR)---This key adds the numbers together, or enters positive numbers.

D. REPEAT KEY OR LEVER--If you need to enter a group of numbers that are the same, you can enter the number once, then press the repeat key for however many times you need to enter the number. This saves you from hitting the number keys over and over.

E. SUBTOTAL KEY--You can use this key to total figures you have entered and then the machine will still let you use the number again. For example, if you wanted to total a purchase, then add three percent sales tax, you could total the number, then compute, and add the tax to the subtotal.

F. SUBTRACTION (MINUS) KEY, BAR, OR LEVER--With this key, you can compute subtraction problems. Also, your adding machine might print a negative number in red.

G. TOTAL KEY--This key adds up all of the figures you have put in the machine. Once you have totaled the numbers, the machine clears itself.



TEN KEY ADDING MACHINE

STUDENT HANDOUT

03/03/02

"Practice in Using the Ten Key Adding Machine"

Before you begin to work any problems, read the entire job. This way you will know for sure what you need to do.

If you use the adding machine as told to you below, with a little practice you will find yourself entering numbers without looking at the keyboard.

PART I

Put your thumb on zero.

Put your first, second, and third fingers on the middle keys 4, 5, and 6.

Use your little finger to strike the keys (subtotal, +, -, etc.). Practice entering these numbers without looking at the keys. Enter them all, then go back and check your answers. It might be better if you have another student check your figures. You have the total given here as a check.

1. 56
54
56
54
56
50
50
+ 450
776

2. 40
56
50
65
5
54
56
+ 60
386

3. 50
450
556
560
540
+ 50
2206

4. 54
65
54
45
5
6
5
4
45
+ 56
339

5. 45
56
54
50
+ 5
210

6. 5
6
45
65
56
46
+ 54
277

7. 54
64
56
45
44
5
+ 66
334

8. 44
55
66
64
54
45
46
+ 74
448

03/03/02

PART II

You should use your index finger to reach up to the 7 and down to the 1. Practice entering the numbers without looking at the keys and then go back and check your work. Again, you may want another student to check your work.

1\.
1
74
741
41
40
+ 40
937

2\.
40
14
+ 740
794

3\.
47
710
7441
147
10
40
+ 70
8465

4\.
410
71
41
470
+ 417
1409

5\.
40
70
10
44
11
+ 77
252

6\.
410
47410
4747
7414
+ 7414
67395

7\.
414740
47444
+ 441170
903354

8\.
41041
4747
40
474
147
+ 147
46596

PART III

Use your ring finger to reach up to the 9 and down to the three. Practice entering the numbers below. Enter all of the numbers without looking at the keys and then go back and check your work. Have another student check your work.

1\.
96
+ 63
159

2\.
6696
636
+ 6
7338

3\.
6
9
63
69
+ 30
177

4\.
90
30
6
36
69
+ 6396
6627

PART III

5. 603
609
369
696
+ 6
2283

6. 960
69
639
666
366
+ 699
3399

7. 6969
633
69
+ 636
8307

8. 6996
6369
6
630
+ 690
14691

PART IV

You have already been adding with the adding machine. To subtract, you do just about the same thing.

1. Clear the machine.
2. Enter the minuend (the top number).
3. Press the plus bar.
4. Enter the subtrahend (bottom number).
5. Press the subtraction key.
6. Press the total key.

To use the repeat key you follow this procedure.

1. Clear the machine.
2. Enter the first number.
3. Press the repeat key as often as needed.
4. If you have a lever--lock the lever and press the add total bar as often as needed.

To use the subtotal key you follow this procedure.

1. Clear the machine.
2. Enter the numbers.
3. Press subtotal key.
4. Enter remaining numbers.
5. Press add-total bar to get final total.
6. To add a decimal you push the key between the numbers which have decimals.

PART V--PRACTICE PROBLEMS

Use an adding machine to work the following problems. Ask your instructor to cover the numbers with tape to help you not look at the keys.

Work all of the problems below. Check your answers with your instructor. Try to work as quickly as you can without making mistakes.

STUDENT HANDOUT

03/03/03

Identification of Parts on a Calculator

The drawing on the next page shows you the basic parts of a calculator. You will find these parts on most every brand of calculator you may use. Of course some calculators will have more parts. These are to help you work faster and easier, so ask your instructor or employer to help you learn how to use them.

A. Switches--On and off switch turns the calculator on and off. If your calculator is run off of batteries, you will want to make sure you turn it off when you are not using it.

B. C Key--Erases the information in the calculator.

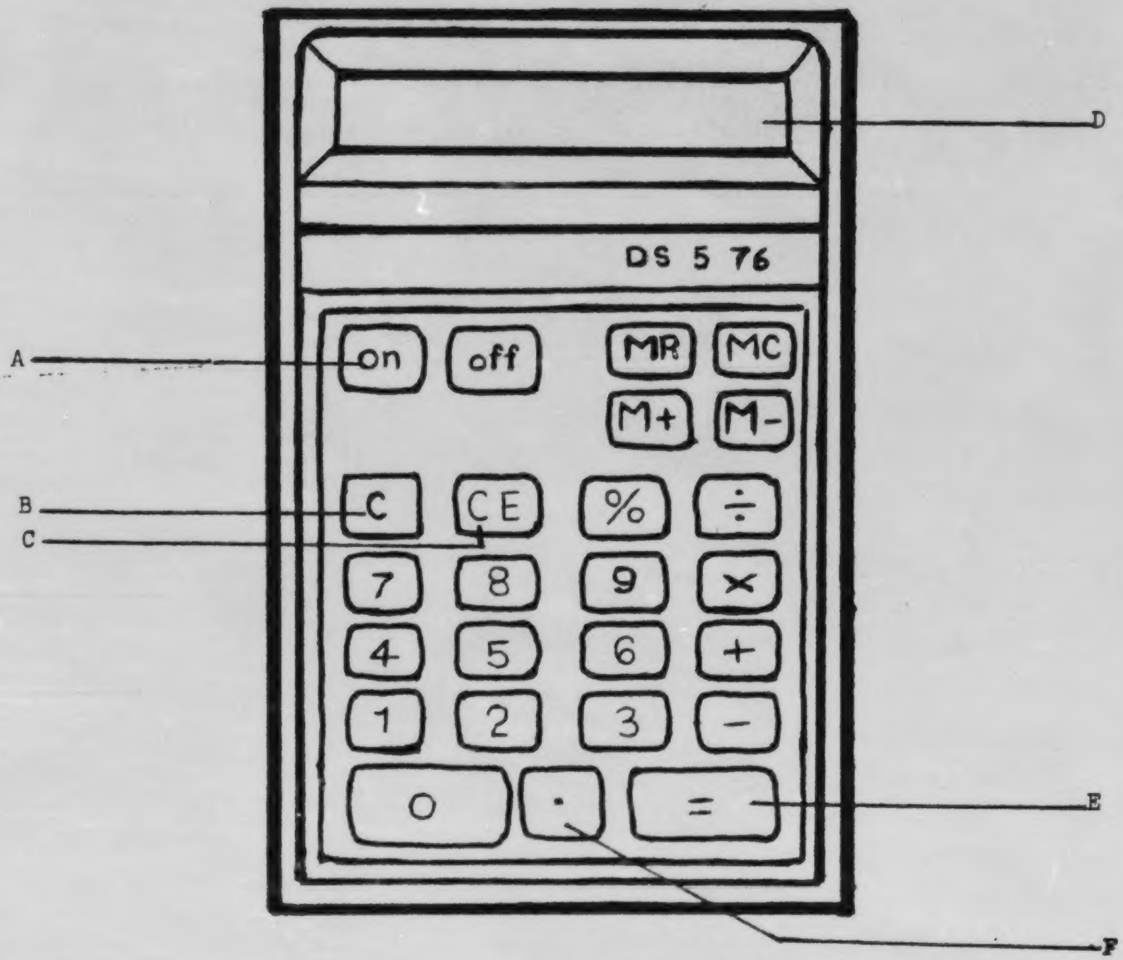
C. CE Key--Erases the last entry put in the calculator.

D. Display--If you can see the numbers, you know that the power is on. A minus sign will appear to the left when it means a negative number.

E. Equal Key--This key gives you the answer to your computation.

F. Decimal Key-- Press when you want a decimal point to appear between two numbers.

PARTS OF A CALCULATOR


D
DS 5 76
A
on
off
MR
MC
M+
M-
B
C
C
CE
%
÷
7
8
9
×
4
5
6
+
1
2
3
−
0
·
=
E
F

STUDENT HANDOUT

03/03/04

Practice in Using the Calculator

To operate the calculator, you follow the examples below.

ADDITION

Example: 4 + 4 + 4 + 1 = 13

Enter	Press	What should appear
	C	0
4	+=	4
4	+=	8
4	+=	12
1	+=	13

SUBTRACTION

Example: 14 - 3 - 2 - 1 = 8

Enter	Press	What should appear
	C	0
14	-	14
3	-	11
2	-	9
1	=	8

MULTIPLICATION

Example: 14 x 3 = 42

Enter	Press	What should appear
	C	0
14	x	14
3	=	42

DIVISION

Example: 35 ÷ 7 = 5

Enter	Press	What should appear
	C	0
35	÷	35
7	=	5

03/03/04

PERCENTAGE

Example: 10% of 100 = 10

Enter	Press	What should appear
	C	0
100	x	100
10	%	10
	OR	
100	x	100
.10	=	10

ADDITION AND PERCENTAGE

Example: $30.00 + 3% tax

Enter	Press	What should appear
	C	0
30	+	30
3	%	.90 (amt. of tax)
	=	30.90 (total)

Practice Problems

Use the calculator below to work the following problems. Work them all and then check your answers with your instructor. If you missed any answers , rework the problems you missed by showing the number you enter, what key you press and what appears in the display If you are still having problems, check your work with your instructor.

1. 54	2. 789	3. 654	4. 987	5. 456
62	- 456	- 321	-654	- 123
65				
+ 985				

6. 45 x 36 =

7. 56 x 23 x 94 x 56 =

8. 985 ÷ 65 =

9. 1536 ÷ 222 =

10. 37% of 60 =

11. 25% of 98 =

12. 25 + 63 + 59 - 82 =

13. 74 + 589 + 658 + 219 - 999 =

14. 45 + 879 + 578 + 125 + 5.33 + 54.77 =

15. 987.30 - 65.23 =

STUDENT COMPETENCY SHEET

MODULE 03	Sale Closing
COMPETENCY STATEMENT 04	Process checks used for payments
PERFORMANCE GUIDE	1. Check the date. 2. Make sure the dollar figure agrees with the written figure. 3. Watch customer endorse the check. 4. Check identification. 5. Apply business' policy in special cases.

LEARNING ACTIVITIES

1. Read page 42-43 "Writing and Using Checks" in Agricultural Business Procedures and Records. Practice writing checks until you can complete them without using references.

2. Identify the errors in the checks in Student Handout 03/04/01. When you are finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 3.

3. Read page 43-46 in Agricultural Business Procedures and Records. You must pass a quiz by identifying:
   a. blank endorsement
   b. special endorsement
   c. qualified endorsement
   d. restrictive endorsement

4. Read pages 46-48 in Agricultural Business Procedures and Records. Read the cases in Student Handout 03/03/02 and describe how you would handle the situation. When you are finished compare your answers with another student's.

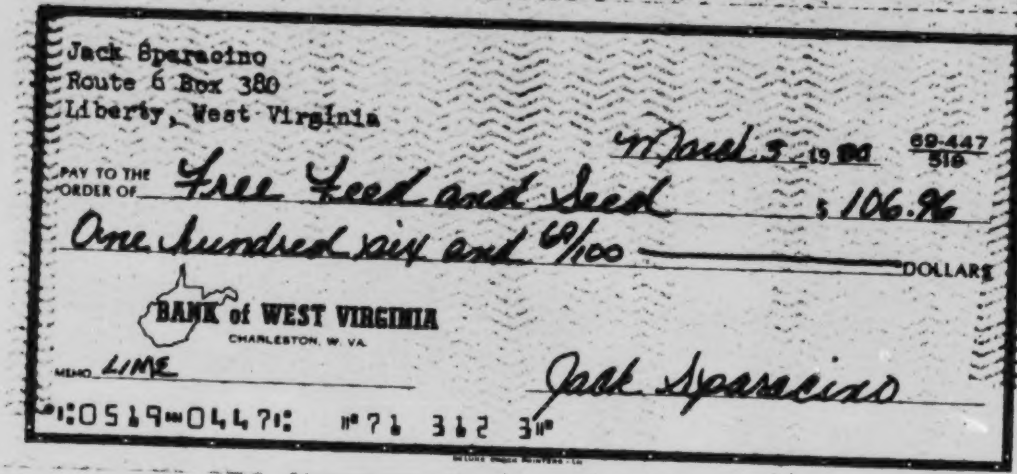
5. Talk to the manager of an agribusiness in your area and ask for their policies on checks, their biggest problem in handling checks, and precautions the company takes to correct these problems.

EVALUATION

Given 5 checks and descriptions of how they were presented to the business, tell whether or not you would accept the check. If you would not accept the check, you must explain why. You must receive a satisfactory on each response. You may not use references.

EVALUATION--Process checks used for payments

Evaluation #1



Jack Sparacino
Route 6 Box 380
Liberty, West Virginia

March 3 19 80 — 69-447/519

PAY TO THE ORDER OF Free Feed and Seed $ 106.96

One hundred six and 69/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

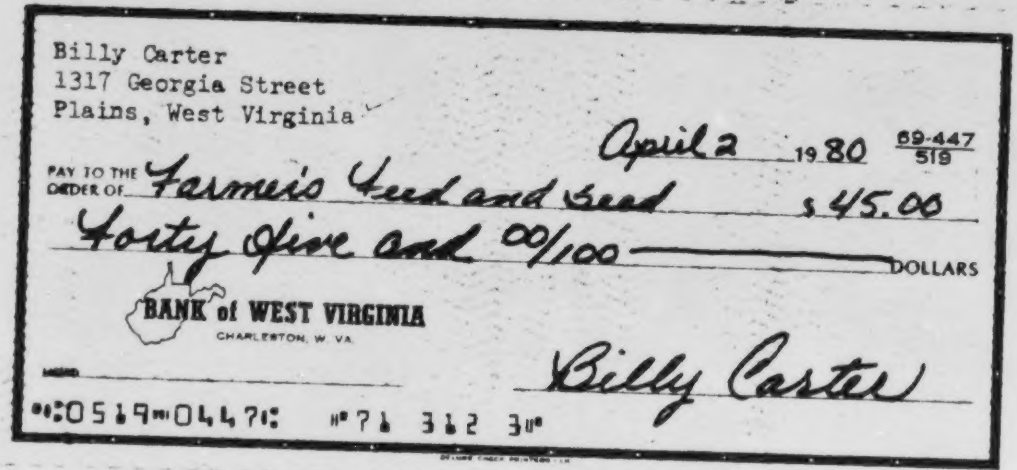
MEMO LIME

Jack Sparacino

⑆0519⑉0447⑆ ⑈71 312 3⑈

1. Customer buys $106.96 worth of merchandise. Identification is in order.

Evaluation #2



Billy Carter
1317 Georgia Street
Plains, West Virginia

April 2 19 80 — 69-447/519

PAY TO THE ORDER OF Farmer's Feed and Seed $ 45.00

Forty five and 00/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

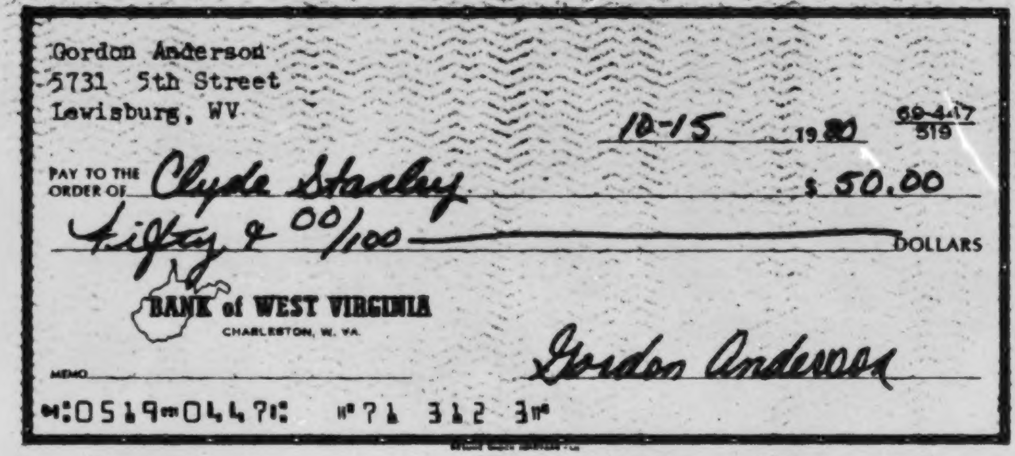
MEMO

Billy Carter

⑆0519⑉0447⑆ ⑈71 312 3⑈

2. Customer purchases $45.00 worth of merchandise. Identification is in order.

Evaluation #3



Gordon Anderson
5731 5th Street
Lewisburg, WV

10-15 1980

69-447
519

PAY TO THE ORDER OF Clyde Stanley $ 50.00

Fifty & 00/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

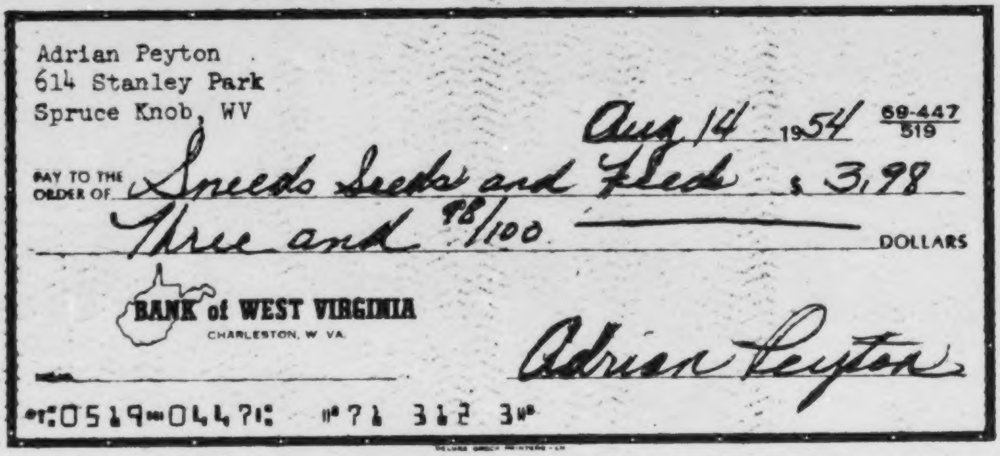
MEMO

Gordon Anderson

:0519-0447: 71 312 3

3. Customer wants to use a two party check for $50.00 to pay for a $16.18 purchase. The customer endorses the check--the handwriting is similar. Customer only has one piece of ID--a credit card.

Evaluation #4



Adrian Peyton
614 Stanley Park
Spruce Knob, WV

Aug 14 1954

69-447
519

PAY TO THE ORDER OF Sneeds Seeds and Feeds $ 3.98

Three and 98/100 DOLLARS

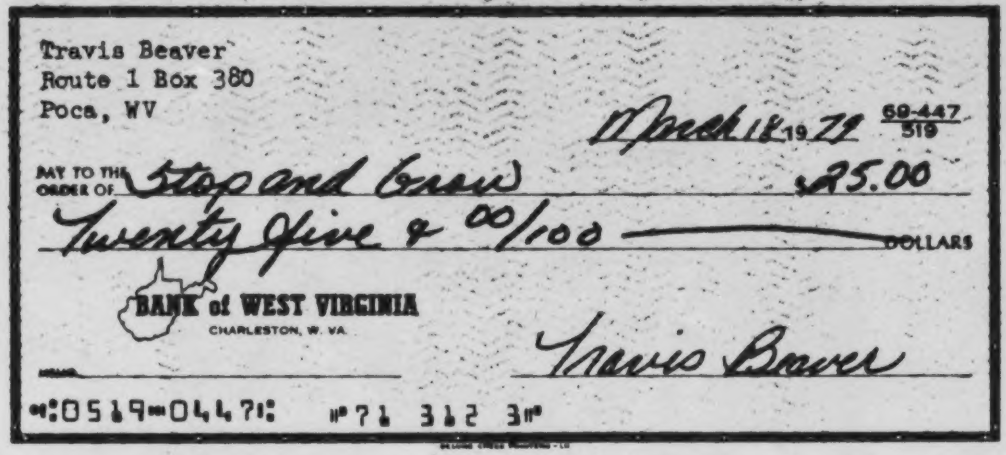
BANK of WEST VIRGINIA
CHARLESTON, W. VA.

Adrian Peyton

:0519-0447: 71 312 3

4. Customer writes check in pencil on a Sunday. Identification is in order.

Evaluation #5



Travis Beaver
Route 1 Box 380
Poca, WV

March 18 19 79

68-447
519

PAY TO THE ORDER OF Stop and Grow $25.00

Twenty five & 00/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

Travis Beaver

0519-0447: 71 312 3

5. Customer gives you a check for $25.00 to pay for a $16.00 purchase. The customer's name appears on your list of previous bad checks.

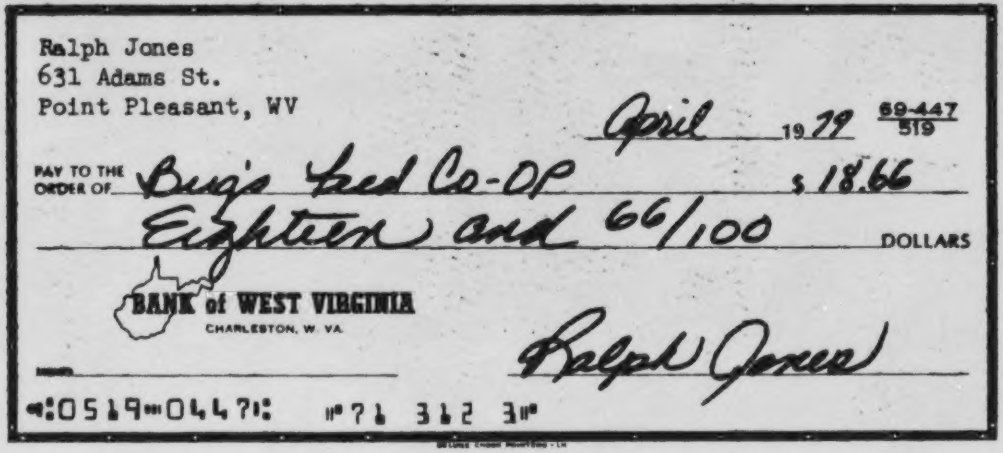
STUDENT HANDOUT

03/04/01

The following checks will have errors on them. Each check may have more than one error. Do not check your work with your instructor until you have found all of the errors. Out of the sample checks, there are a total of 8 errors.

1.

Student Handout 03/04/01 #1



Ralph Jones
631 Adams St.
Point Pleasant, WV

April 19 79

69-447
519

PAY TO THE ORDER OF Bug's Feed Co-OP $ 18.66

Eighteen and 66/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

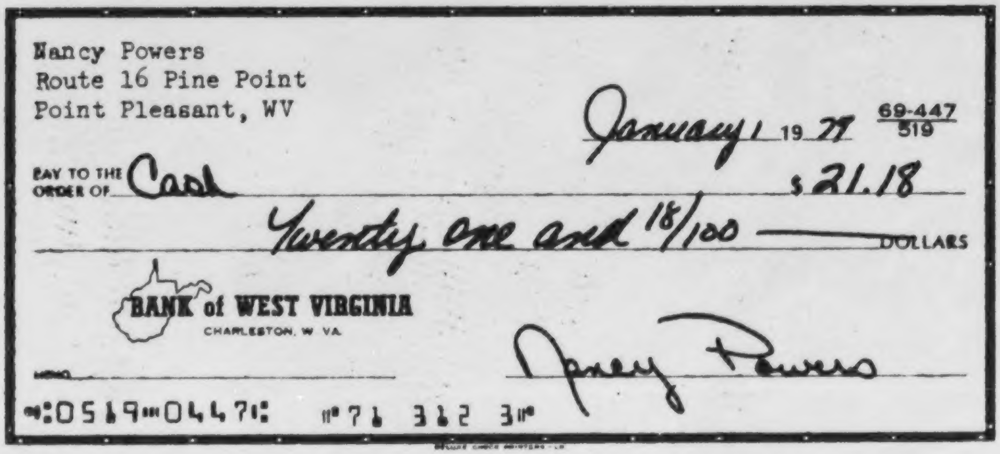
Ralph Jones

⑆0519⑈0447⑆ ⑈71 312 3⑈

Errors:

2.

Student Handout 03/04/01 #2



Nancy Powers
Route 16 Pine Point
Point Pleasant, WV

January 1 19 79

69-447
519

PAY TO THE ORDER OF Cash $ 21.18

Twenty one and 18/100 —— DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

Nancy Powers

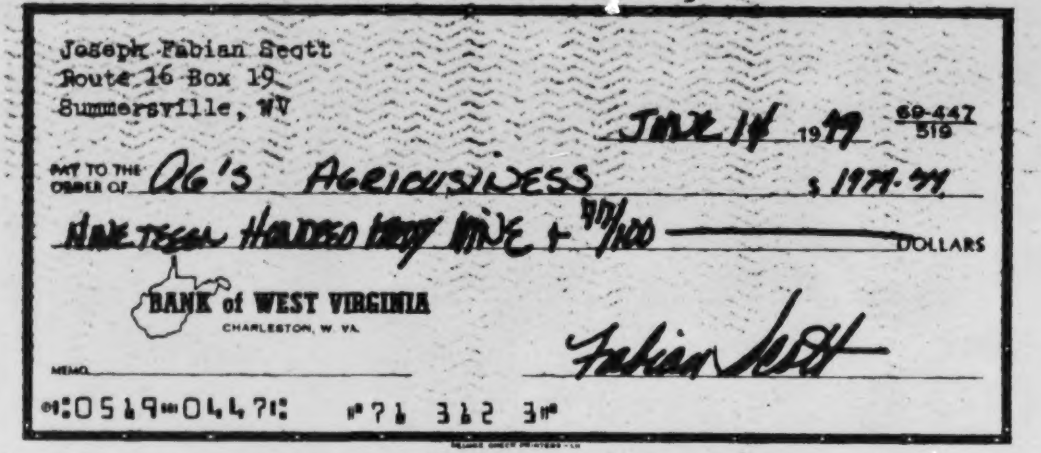
⑆0519⑈0447⑆ ⑈71 312 3⑈

Errors:

STUDENT HANDOUT--03/04/01--Check errors

3.

Student Handout 03/04/01 #3



Joseph Fabian Scott
Route 16 Box 19
Summersville, WV

JUNE 14 1979 $\frac{69\text{-}447}{519}$

PAY TO THE ORDER OF AG'S AGRIBUSINESS $ 1979.99

NINETEEN HUNDRED [illegible] NINE + 97/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON, W. VA.

MEMO

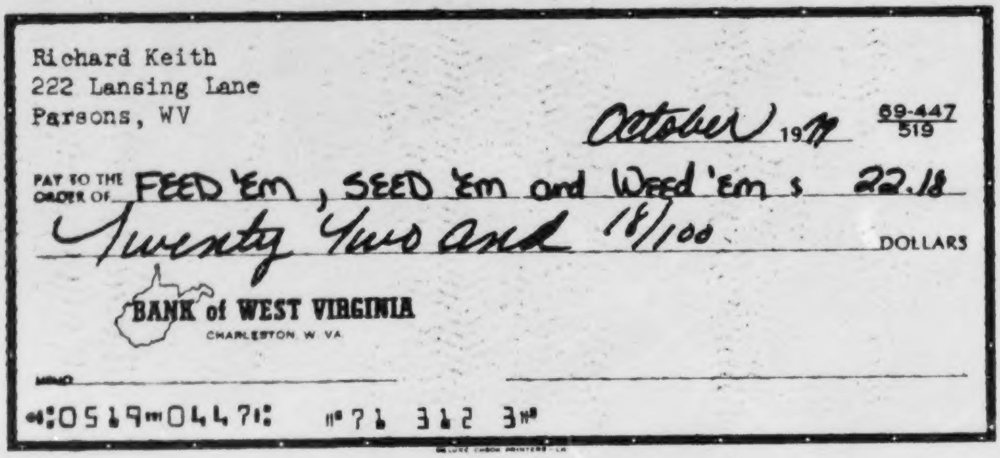
Fabian Scott

⑆0519⑈0447⑆ ⑈71 312 3⑈

Errors:

4.

Student Handout 03/04/01 #4



Richard Keith
222 Lansing Lane
Parsons, WV

October 1977 $\frac{69\text{-}447}{519}$

PAY TO THE ORDER OF FEED 'Em, SEED 'Em and Weed 'Em $ 22.18

Twenty Two and 18/100 DOLLARS

BANK of WEST VIRGINIA
CHARLESTON W. VA

MEMO

⑆0519⑈0447⑆ ⑈71 312 3⑈

Errors:

QUIZ

Learning Activity 3

1.

Pay to the order of
Rachel Gumppe

Kathy Atkins

2.

Without Recourse

Tim Steele

QUIZ--Learning Activity 3

3.

Frank Vickers

4.

Pay to the order
of Houston National
Bank, Houston,
Texas
For deposit only
Charles T Price

STUDENT HANDOUT

03/04/02

ACCEPTING/REJECTING CUSTOMERS CHECKS

1. A customer comes in and wants to pay for items totaling $64.00 from a payroll check for $96.37. You check the customer's identification. The check was not endorsed in your presence, but the signature and the ID match. The check is 28 days old.

2. A customer wants to pay for items with a counter check. The customer endorses the check in your presence and the signatures on the ID match.

3. A customer wants to pay for items with a check but has only a library card and one utility bill for identification.

4. Customer wants to buy a parade saddle. The bank is from another state. The customer has out-of-state driver's licence. The item totals $347.00.

5. A customer wants to post-date a check. The customer lives in your town and frequents your business often.

STUDENT COMPETENCY SHEET

MODULE 03 Sale Closing

COMPETENCY STATEMENT 05 Make change.

PERFORMANCE GUIDE

1. Record amount of money tendered (given to you).
2. Record the amount of purchase.
3. Add change until you reach amount totaled.
4. Select fewest number of coins and bills possible.

LEARNING ACTIVITIES

1. Read pages 35-36 "Making Change and Using the Cash Register" in Agricultural Business Procedures and Records. Complete the exercise on page 36. Check your answers with your instructor. If they are 100% accurate, go on to Learning Activity 2.

2. Count the change verbally for the amounts listed in the exercises above. You may use another student or your instructor as the customer.

3. Practice making change when given an odd amount of money from your customer and count the change orally. Use the amounts below. You may use another student or your instructor as the customer.

	Money Tendered	Purchase	Change
a.	20.11	17.11	
b.	5.08	1.13	
c.	3.02	2.17	
d.	20.02	16.98	
e.	7.36	2.36	
f.	.92	.87	
g.	5.02	1.17	
h.	50.31	43.26	
i.	20.98	19.98	

EVALUATION--03/05

Given the purchase price and the amount given to you by the customer count the change orally. You must use as few coins as possible and be 100% accurate.

	Money Tendered	Total Purchase
1.	$ 5.00	$ 1.85
2.	$ 20.00	$ 13.24
3.	$ 5.00	$ 1.96
4.	$100.02	$ 74.23
5.	$ 50.00	$ 42.30
6.	$ 10.01	$ 3.19
7.	$ 25.05	$ 14.95
8.	$ 7.00	$ 6.60
9.	$400.00	$398.97
10.	$ 40.07	$ 36.18

MODULE 03	Sale Closing
COMPETENCY STATEMENT 06	Prepare customer purchase for carry out.
PERFORMANCE GUIDE	1. Assemble items from customer's purchase. 2. Place heavier, non-crushable items in bottom of sack or box. 3. Label and place in separate package items such as seeds, plants, etc.

LEARNING ACTIVITIES

1. Observe an agribusiness in your area and report on how the following items are packaged for customer carry out:
   a. barbed wire
   b. 100 pound feed sacks
   c. loose seed
   d. plants
   e. tools

   Your report may be oral or in writing.

2. Make a display which illustrates one of the following:
   a. proper way to lift a heavy object
   b. packaging plants
   c. packing small objects into one large bag or box
   d. packaging wire fencing

3. Talk with the manager of an agribusiness in your area and ask him or her:
   a. which items are the biggest problem when packaging
   b. customer's main complaint regarding packable items
   c. stores policy regarding how much weight employers are required to lift

   Report your findings to your class.

EVALUATION

You will be given a flat of plants, one rake, ¼ lb. of corn seed and a quart of insecticide. You must package the items for customer carry out. The contents must not be damaged and they must be able to withstand a normal trip in all climates to a customer's house.

STUDENT COMPETENCY SHEET

MODULE 04 Mathematics

COMPETENCY 01 Compute percentages

PERFORMANCE GUIDE

1. Divide large number into smaller number.
2. Change number into decimal.
3. Move decimal point over two spaces to the right.
4. Include percentage sign
5. Compute percentage relations by multiplying the number by percentage.

LEARNING ACTIVITES

1. Contact an agribusiness in your area and ask the manager why a worker should be able to compute percentages. Make a list of all the reasons. Contact two other stores in your area and ask the same thing. When you are finished combine your list and compare it with another students.

2. Complete Student Handout 04/01/01/ "Computing Percentages". Check your work with your instructor. If it is satisfactory, go on to Learning Activity 3.

3. Complete Student Handout 04/01/01 "Using Percentages in an Agribusiness". Check your work with your instructor. If it is satisfactory, ask for the evaluation.

EVALUATION

Take the following test on percentages. You must work 80% of the problems correctly. You may not use references.

EVALUATION

COMPUTING PERCENTAGES

1. 70 is what % of 530
2. If tax is 3 percent how much tax is there on a 7.98 sale?
3. 25% of 510 is
4. 27 is what % of 90.
5. 53% of 60 is
6. What percent is 49 of 392?
7. 12 is what % of 20.
8. Compute the total of this purchase:

   total goods 328.00

   less 2% early season discount

   3% sales tax
9. You are paid 3.00 an hour

   In one year you will receive a 7% raise

   The inflation rate is 9%.

   a. What will you be making an hour in one year?

   b. If you subtract the amount lost by the rate of inflation - what will you be making?
10. Your total sales during a week of heavy snow was down 14%. If you usually do $4,000.00 a week what did you make the week of bad weather?

STUDENT HANDOUT

04/01/01

"COMPUTING PERCENTAGES"

PART A

FINDING A PERCENTAGE

A lot of times in your work you will need to find what percentage one number is of another number. It is not as hard as it may seem. For example, 6 is what percent of 8?

All you have to do is divide 8 into 6. Or the larger <u>into</u> the smaller number.

But that is impossible!

No, remember you can add decimal points and then divide.

```
8 )6.0

    .75
8 )6.00
   5 6
     40
     40
```

Change the decimal .75 to a percent .75 = 75%.

A percent is based on "hundreds" and .75 reads "seventy five hundreds".

A percent is always the hundred decimal point.

Write these decimals as percents.

1. .63
2. .74
3. .24
4. .13
5. .3
6. .03
7. .64
8. .10
9. .395
10. .04

Check your answers. All you have to do is move the decimal point over 2 spaces to the right (⟶) and you have your percentage.

1. .63 move decimal 63. answer 63%
2. .74 move decimal 74. answer 74%
3. .24 move decimal 24. answer 24%
4. .13 move decimal 13. answer 13%
5. .3 move decimal 30. answer 30%
6. .03 move decimal 03. answer 3%
7. .64 move decimal 64. answer 64%
8. .10 move decimal 10. answer 10%
9. .395 move decimal 39.5 answer 39.5%
10. .04 move decimal 04. answer 4%

Remember - YOU MUST HAVE A PERCENTAGE SIGN (%) AFTER YOUR ANSWER OR IT IS WRONG.

If you are having any trouble understanding this worksheet - ask your instructor for help.

What percent is 9 of 15?

Divide the larger number (15) into the smaller (9)

$$15\overline{)\,9\quad}$$

$$\begin{array}{r} .60 \\ 15\overline{)\,9.00} \\ \underline{9\ 0} \\ 0 \end{array}$$

.60 = 60%

You should be able to solve these problems on your own.

1. 9 is what percent of 10?
2. 7 is what percent of 24?
3. 19 is what percent of 380?
4. 12 is what percent of 20?

Ask your instructor for the answers. If you missed any of the problems, ask your instructor for help.

Practice

Work the problems below. Your instructor will check your answers and assist you if you have any problems.

1) What percent of 380 is 120?

2) 115 is what percent of 345?

3) What percent is 10 of 55?

4) 75 is what percent of 100?

5) What percent of 3 is 2?

Fill in the blanks.

6) 3 is __________ % of 4

7) 6 is __________ % of 24

8) 1 is __________ % of 9

9) 15 is __________ % of 95

10) 9 is __________ % of 45

PART B

PERCENTAGE RELATIONSHIPS

How many times have you wanted to know what number meant 75% of 100 or 75% off a certain price. This part of the handout will teach you how to do it. It is really very simple.

What is 75% of 20?

All you have to do is multiply the number by the percentage.

$$\begin{array}{r} 20 \\ \times\ \underline{75\%} \end{array}$$

Rewrite 75% as .75 and then multiply

$$\begin{array}{r} 20 \\ \underline{\times.75} \\ 1\ 00 \\ \underline{14\ 0} \\ 15.00 \end{array}$$

75% of 20 = 15

Find 15% of 50

If you did not get 7.5 check your work with the workout below.

$$\begin{array}{r} 50 \\ \underline{\times.15} \\ 2\ 50 \\ \underline{5\ 0} \\ 7.50 \end{array}$$

Study the problems below and try to solve them. If you have any problems ask your instructor for help. Check your answers with your instructor.

1. Find 80% of 240
2. Find 25% of 360
3. Find 60% of 85
4. Find 30% of 25

Practice

1. Find 20% of 200
2. Find 90% of 400
3. Find 70% of 9
4. Find 38% of 32
5. Find 80% of 120
6. Find 17% of 85
7. Find 95% of 80
8. Find 13% of 101
9. Find 27% of 68
10. Find 29% of 305

STUDENT HANDOUT

04/01/02

"USING PERCENTAGES IN AN AGRIBUSINESS"

The following problems were written to give you some practice in using percentages.

1. Your boss tells you that for one week all grass seed will be 15% off. The grass seed is regularly $4.95 for 2 lbs. How much will you charge for the grass seed?

2. Your sales total last week was $4,000.00. The weather was really bad this week and your sales only reached $3,450.00. What percentage were your sales down?

3. You receive a truck load of timothy hay. The wholesale price is $.75 a bale. What percentage markup is there if you retail the hay at $1.50 a bale?

4. Your boss promised you a 5% raise every year. You are making $2.30 an hour right now. How much will you make 2 years from now? 3 years from now?

5. Liquid Wormer is up 7% from December to April. In December it was $1.65 a pint. How much does it sell for in April?

6. In West Virginia there is a 3% sales tax. How much tax would you charge on the following products?
    a. 2 bushels of alsike clover @ $25.00/bushel
    b. 5 gallons of rat poisoning @ $1.49/lb.
    c. 3 quarts of weed killer @ $6.60/qt.

7. Your store is offering an early season discount on twine of 50¢ off on a bale. The price of the twine is $30.00/bale. What percent is the discount?

8. Compute the cost of these products.
    20 tons 5-20-20 fertilizer @ $156.75/ton
    early season discount--3% off
    tonnage discount--4% off

9. Total this sale--
    total price of goods $575.39
    early season discount 2%
    3% tax

10. Total this sale--
    total price of goods $348.00
    early season discount 2%
    3% tax

STUDENT COMPETENCY SHEET

MODULE 04	Mathematics
COMPETENCY 02	Compute area and perimeter.
PERFORMANCE GUIDE	1. Multiply length times the width to compute area of rectangle. 2. Add length of the sides of rectangle to compute perimeter. 3. Multiply the base times the height of triangle to compute area.

LEARNING ACTIVITIES

1. Complete Student Handout 04/02/01 "Computing Perimeters". Check your work with your instructor. If it is satisfactory, go on to Learning Activity 2.

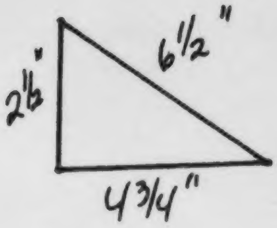
2. Complete Student Handout 04/02/02 "Computing Areas". Check your work with your instructor. If it is satisfactory, go on to Learning Activity 3.

3. Complete Student Handout 04/02/03 "Applied Problems: Areas and Perimeter". Check your work with the instructor. If it is satisfactory, ask for evaluation.

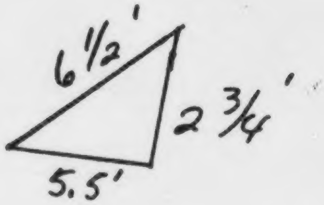
EVALUATION

Take the following test on areas and perimeters. You must work 90% of the problems correctly. You may not use references.

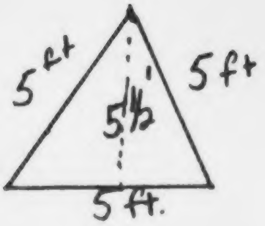
3. area
   perimeter



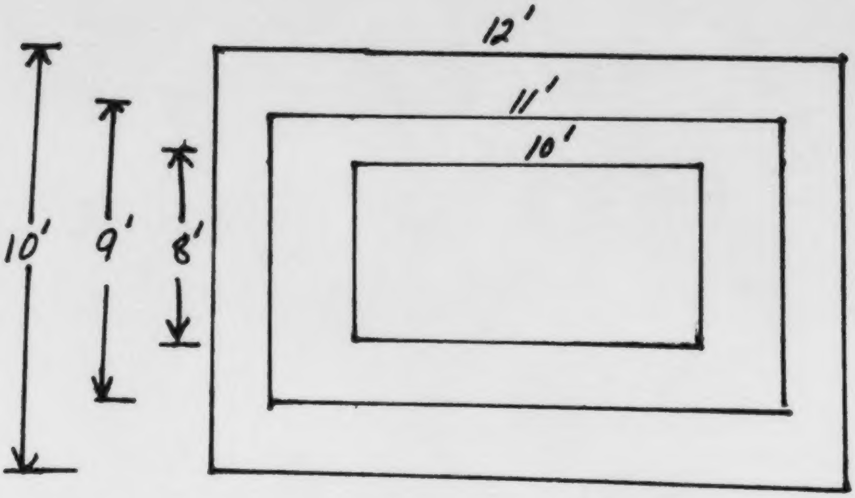
4. area
   perimeter



5. area
   perimeter


5 ft
5 ft
5½'
5 ft.

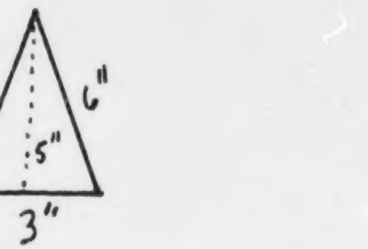
EVALUATION
04/02



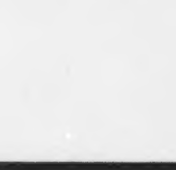
1. What is the area of the inside rectangle?
2. What is the perimeter of the inside rectangle?
3. What is the area of the outside rectangle?
4. What is the perimeter of the outside rectangle?
5. What is the perimeter of the middle rectangle?
6. What is the area of the middle rectangle?

Find the areas and perimeters of the triangles below.

1. area
   perimeter



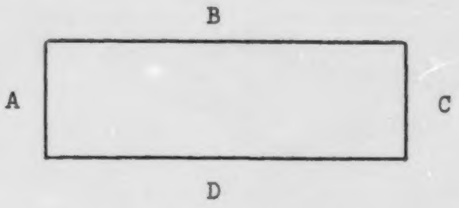
2. area
   perimeter



STUDENT HANDOUT 04/02/01

COMPUTING PERIMETERS

A perimeter is the length of all the sides of a rectangle.

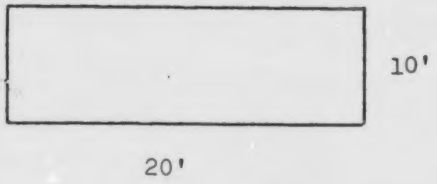


The perimeter of the above rectangle is A + B + C + D

You may already know that the opposite sides of a rectangle are equal. In the rectangle above Sides A and C are the same length and Sides B and D are the same length.

To save some time you say 2(Length of A) + 2(Length of B)

Look at the example below.



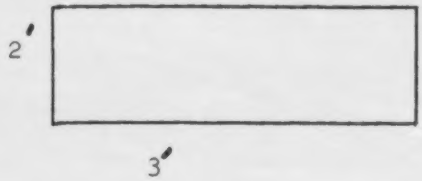
Instead of adding 20
20
10
+10

It is easier to say $P = 2\ (20') + 2\ (10')$
$P = 40' + 20'$
$P = 60'$

If you need a formula you can use the one below.

$$P = 2\ (S_1) + 2\ (S_2)$$

Using the formula $P = 2(S_1) + 2(S_2)$, find the answer for the problem below.



What was your answer? If you got anything but $10'$ - you had better check with your instructor.

Compute the perimeters for the following rectangles. When you are finished, check your answers with your instructor.

	Side 1	Side 2
1.	32 ft.	45 ft.
2.	65 inches	24 inches
3.	32 ft.	47 ft.
4.	5 ft.	6 ft.
5.	25 inches	25 inches
6.	37 meters	94 meters
7.	4 rods	16 rods
8.	84 centimeters	9 centimeters
9.	25 ft.	3 ft.
10.	45 inches	60 inches

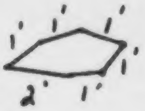
If you had any problems working the ten problems above - see your instructor.

Now that you know how to find the perimeter of a rectangle, how do you find the perimeter of a triangle? trapezoid? hexagon?

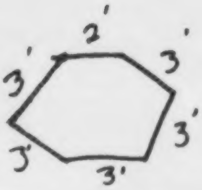
No matter what the shape of an object, as long as it has sides, you can find the perimeter.

Find the perimeter of the objects below.
When you have finished, check your answers with your instructor

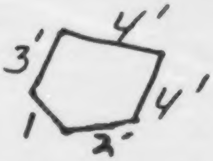
1.



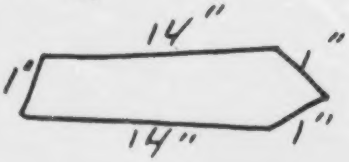
2.



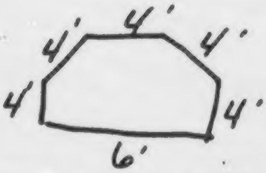
3.



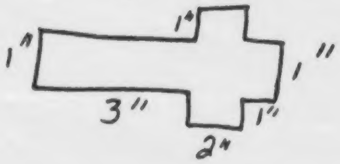
4.



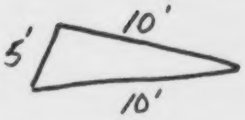
5.



6.



7.



STUDENT HANDOUT

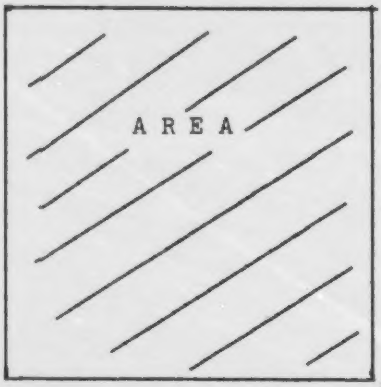
04/02/02

COMPUTING AREAS

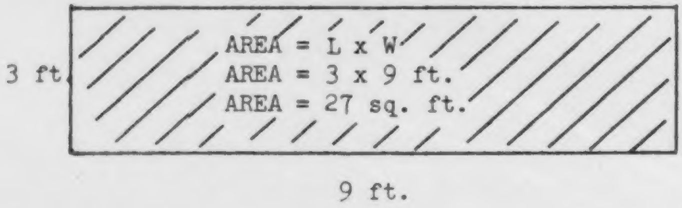
Working in an agribusiness you will have all kinds of opportunities to compute areas. For example - A farmer may know the perimeters of the area he/she cleared - but need you to compute the area to find out how much fertilizer or grass seed to purchase.

An area is the total amount of space within set limits.

The area of this square is only the space taken up within the sides of the square or the perimeter. The area is shown below by the slanted lines.



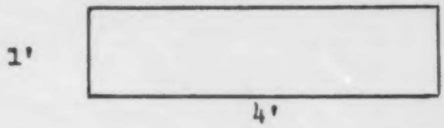
To find the area - you multiply the length by the width of the square or rectangle.



AREA = L x W
AREA = 3 x 9 ft.
AREA = 27 sq. ft.

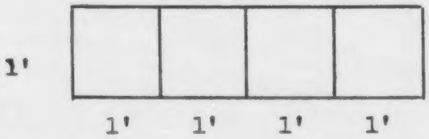
When you are computing areas - your answers will always be in squares. Example - square inches, square feet, square miles, etc.

To help explain this - pretend you have a box 1 ft. tall by 4 ft. wide.



You could fill this box with four

cubes, each being one ft. square

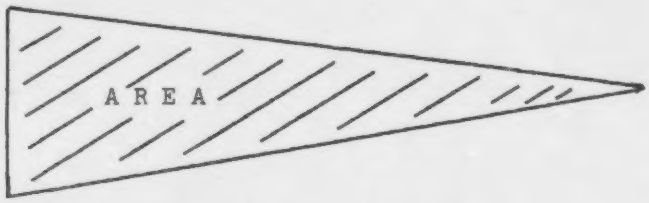


The area or the space taken up by this 4 ft.by one ft. box is 4 square ft.

Compute the areas of these rectangles and squares. When you are finished, check your answers with your instructor.

	Length	Width
1.	34 ft.	72 ft.
2.	18 rods	32 rods
3.	49 miles	51 miles
4.	871 meters	2 meters
5.	24 kilometers	31 kilometers
6.	5 inches	57 inches
7.	23 yards	8 yards
8.	74 feet	14 feet
9.	201 centimeters	71 centimeters
10.	81 inches	46 inches

The area of a triangle is all the space inside the perimeter. The Area is shown by the slanted lines.



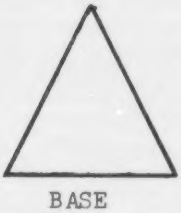
To find the area of the triangle, you multiply the base of the triangle times the height of the triangle and divide by 2. It is probably easier to see if you write it like this.

$$\text{Area} = \frac{\text{Base x height}}{2}$$

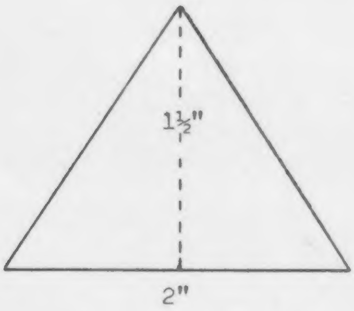
or

$$A = \frac{b \text{ x } h}{2}$$

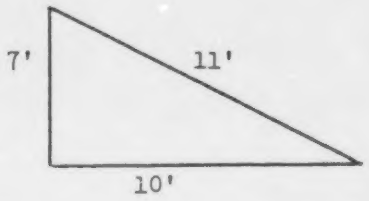
Look at the triangles below. The base is the part that the triangle would sit on.



The height of a triangle touches the base and goes to the highest part of the triangle. It does not have to be one side of the triangle.



Find the area of this triangle.



What is the Base?

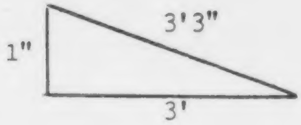
What is the height?

$$A = \frac{b \times h}{2}$$

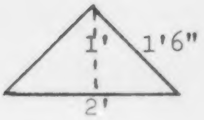
If you did not get 35 sq. ft. for an answer - see your instructor.

Find the area of these triangles.

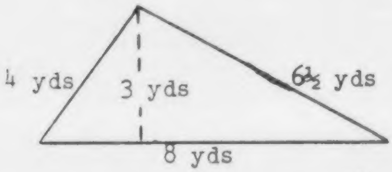
1.



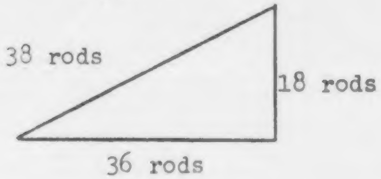
2.



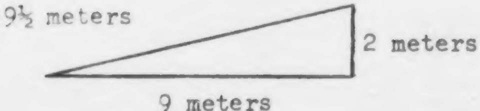
3.


4 yds
3 yds
6½ yds
8 yds

4.


38 rods
18 rods
36 rods

5.


9½ meters
2 meters
9 meters

Practice

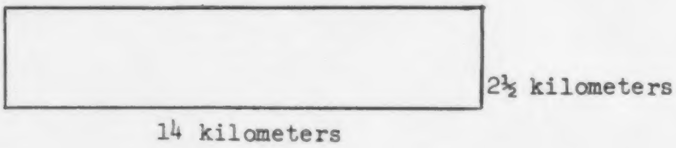
Solve the problems below. When you are finished - Check your answers with your instructor.

1) Write the formula for finding the area of a rectangle.

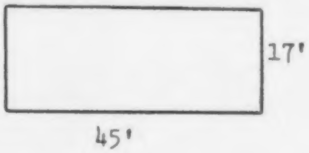
2) Write the formula for finding the area of a triangle.

Compute the areas of these rectangles.

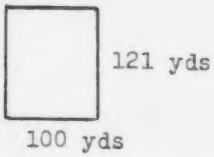
1)


2½ kilometers
14 kilometers

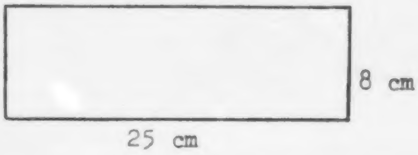
2)



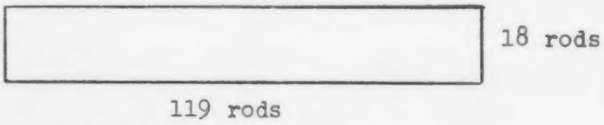
3)


121 yds
100 yds

4)

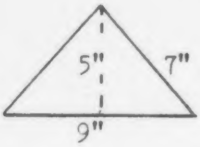


5)

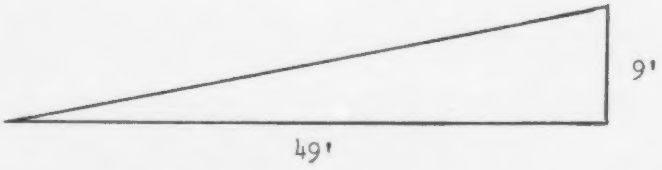

18 rods
119 rods

Compute the areas of these triangles.

6)

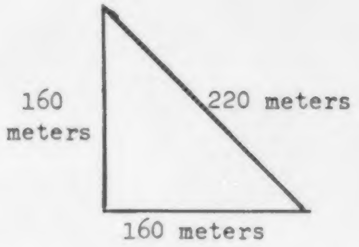


7)

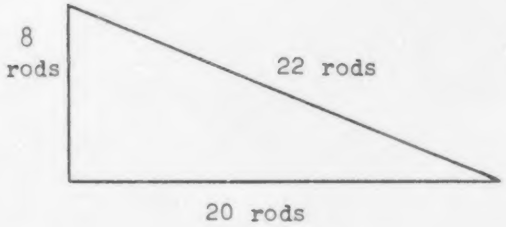


Compute the areas of these triangles(cont.).

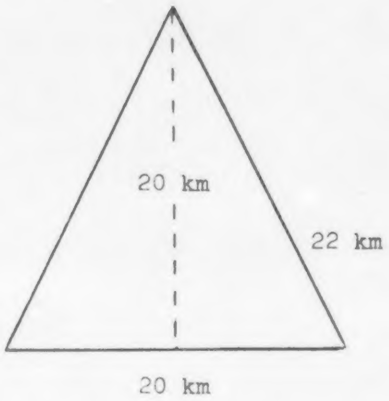
8)


160
meters
220 meters
160 meters

9)


8
rods
22 rods
20 rods

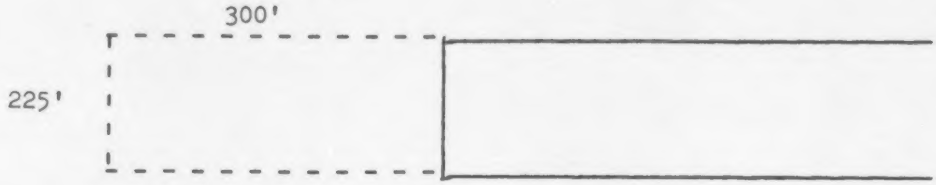
10)


20 km
22 km
20 km

STUDENT HANDOUT 04/02/03

"APPLIED PROBLEMS: AREAS AND PERIMETERS"

Work the problems below. When you are finished check your answers with your instructor. The following information will help you work problems 1-3.



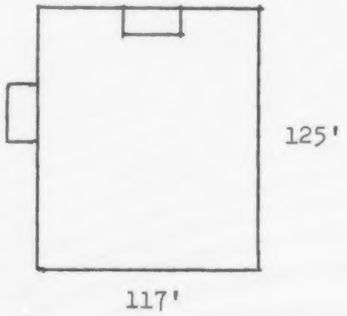
A farmer wants to add a paddock 225' by 300' onto his existing fence line.

1. What will the perimeter of the new paddock be?

2. If the farmer wants to have three strands of wire - how many feet of wire should he buy?

3. The farmer needs to buy grass seed to cover how many square feet?

4. How many feet of fencing will be required to enclose a triangle shaped area whose sides are 150', 145' and 200'? Can you find the area?



One of your customers needs to fence off one half of the area pictured above. There must be a gate to each side.

5. How can your customer fence off equal sides?

6. What is the area of each side?

STUDENT COMPETENCY SHEET

MODULE 04	Mathematics
COMPETENCY 03	Compute linear measurements.
PERFORMANCE GUIDE	1. Decide which unit or base to work with. 2. Convert measurements to the same unit. 3. Perform computation. 4. Convert back to workable measurement.

LEARNING ACTIVITIES

1. Complete Student Handout 04/03/01 "Computing Linear Measurements". Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 2.

2. Write down as many bases of linear measurements in which you might have to compute working in an agribusiness. Give examples of each. Compare your list with another student, and add any that you may have left out.

3. Read Student Handout 04/03/02 "Equivalents". This is a reference sheet. You may refer to it whenever necessary.

4. Complete Student Handout 04/03/03 "Practice Problems". Check your work with your instructor. If it is satisfactory, ask your instructor for the evaluation.

EVALUATION

Work the following problems with 100% accuracy. You may use Student Handout 04/03/02 as a reference.

1. 32 ft. x 40 ft. = ___________
2. 62 in. x 4 ft. = ___________
3. 2 miles x 6 miles = ___________
4. 3 ft. x 3 ft. = ___________
5. 6 ft. ÷ 3 in. = ___________
6. 2 miles ÷ 2 yds. = ___________
7. 2 rods ÷ 8 ft. = ___________
8. 15 miles ÷ 2 rods = ___________

STUDENT HANDOUT 04/03/01

"COMPUTING LINEAR MEASUREMENTS"

A lot of times when you are figuring the answers to problems - you forget to write down if you are talking about feet, inches, yards etc. A lot of the time it doesn't matter, but when you are using two different standards or means of measuring - you may get yourself in trouble. For example, the problem below is easy to answer -

$$\begin{array}{r} 4 \\ \underline{-\ 1} \end{array}$$

Your answer is 3.

Look at the problem below - Is your answer the same?

$$\begin{array}{r} \text{4 yards} \\ \underline{-\ \text{1 foot}} \end{array}$$

Your answer is not the same because you have measurements in feet and measurements in yards. You have to decide which measurement to work in.

$$\begin{array}{rl} \text{4 yards} & \text{(Could you change this to feet?)(inches?)} \\ \underline{-\ \text{1 foot}} & \text{(Could you change this to yards?) (inches?)} \end{array}$$

You already know that 3 feet = 1 yard.

and that 12 inches = 1 foot

Below are your choices for converting.

$$\begin{array}{rcl} \text{4 yards} & = & \underline{\text{A}}\ \text{4 yards = ? ft.} \qquad \text{or } \underline{\text{B}}\ \text{4yds. = ? ft. = ? inches} \\ \underline{-\ \text{1 foot}} & & \underline{-\ \text{1 ft.}\qquad\qquad\qquad} \qquad \underline{\qquad\ \text{1ft. = 1ft. = ? inches}} \end{array}$$

Which one should you use?

If you take the middle solution A it will save you some time. Solution B will give you the same answer in the long run - but why work harder than you need to.

The next question is how much converting will you have to compute. It really depends on how you want your answer to read.

If you want to keep your answer in yards - this is probably the fastest, easiest way.

$$\begin{array}{rcrr} \text{4 yards} & = & \text{3 yards} & \text{3 feet} \\ -\ \text{1 ft.} & & & \underline{\text{1 ft.}} \\ & & \text{3 yards} & \text{2 ft.} \end{array}$$

You can only compute numbers of the same standard.

You could have worked the problem like this also -

$$\begin{array}{r} 4\text{ yards} \\ -\ 1\text{ ft.} \\ \hline \end{array} \qquad 1\text{ yd.} = 3\text{ ft. so } 4 \times 3\text{ ft.} = \begin{array}{r} 12\text{ ft.} \\ -\ \ 1\text{ ft.} \\ \hline 11\text{ ft.} \end{array}$$

$$\begin{array}{r} 3 \\ 3\overline{)11\text{ ft.}} \\ \underline{9\phantom{\text{ ft.}}} \\ 2\phantom{\text{ ft.}} \end{array} = \quad 3\text{ yds. and } 2\text{ ft.}$$

You should be able to see that the first formula is easier and faster.

In the problems below - select the unit to which you will convert. The first one has been done for you.

	Standard
1. 6 inches $\overline{)2\text{ ft.}}$	Change feet to inches
2. 3 ft. + 2 yds.	
3. 1 centimeter + 1 meter	
4. 5 ft. - 12 inches	
5. 3 yds. - 16 inches	
6. 21 inches - 1 ft.	

STUDENT HANDOUT 04/03/02

"EQUIVALENTS"

12 inches = 1 ft.

36 inches = 1 yd.

3 ft. = 1 yd.

5280 ft. = 1 mile

1760 yd. = 1 mile

16 1/2 ft. = 1 rod

5 1/2 yd. = 1 rod

320 rods = 1 mile.

STUDENT HANDOUT
04/03/03

Practice Problems
Linear Measurments

1. 2 rods
+ 3 feet

2. 1 mile
+10 yards

3. 5 inches
+1 foot

4. 7 miles
+ 8 rods

5. 1 mile
+ 200 feet

6. 320 rods
- 1000 yards

7. 1 yard
- 18 inches

CONVERT

8. 27.50 yds. to rods
9. 120 in. to ft.
10. 1½ mi. to rods
11. 2 rods to yds.
12. 6 yds. to inches
13. 1 ft. to yds.
14. 1 inch to yds.

STUDENT COMPETENCY SHEET

MODULE 04 Mathematics

COMPETENCY 04 Convert weights

PERFORMANCE GUIDE

1. Decide which unit or base to work with.
2. Convert measurements to the same unit.
3. Perform computation.
4. Convert back to workable measurements.

LEARNING ACTIVITIES

1. Complete Student Handout 04/04/01 "Converting Weights". When you are finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 2.

2. Read Student Handout 04/04/02 "Weight Equivalents". This is an information sheet. Memorize this sheet. Your instructor will quiz you on this information.

3. Complete Student Handout 04/04/03 "Practice Problems: Weight Conversion". Do not use references. Check your work with your instructor. When you are ready, ask for the evaluation.

EVALUATION

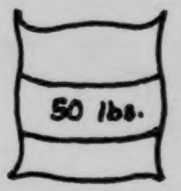
Solve the following problems with 100% accuracy. You may not use references.

1. 17 oz. = _____lbs._____oz.
2. 2000 lbs. = _____tons
3. 2000 lbs. = _____CWT
4. 1 lb. = _____ozs.
5. 6 lbs. = _____ozs.
6. 11 tons = _____CWT
7. 2 lbs. 16 ozs. = _____ozs.

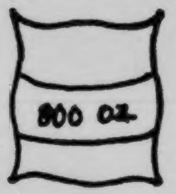
STUDENT HANDOUT
04/04/01

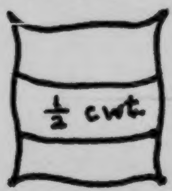
This handout is to teach you how to add, subtract, multiply, and divide weights that are expressed in different units.

The sack of feed below says "50 lbs."



You could also say that the sack of feed weighed 800 oz., or ½ cwt.





If you were using the metric system you could express a weight in centigrams, decigrams, grams, or decagrams.

It is important that you have the weight expressed in the same unit before you can make your computations.

Look at the example below:

$$\begin{array}{r} 1 \text{ lb.} \\ -\ 13 \text{ oz.} \\ \hline \end{array}$$

Can you work the problem?

First you have to make the weights all one unit. Since you are dealing here in pounds or ounces you will have the choice to change 1 lb. to ounces or 13 ounces to pounds.

You should know by now that 16 oz. = 1 lb., so it is probably easiest to convert to ounces.

$$\begin{array}{r} 1 \text{ lb.} \\ -\ 13 \text{ oz.} \\ \hline \end{array} = \begin{array}{r} 16 \text{ oz.} \\ -\ 13 \text{ oz.} \\ \hline \end{array}$$

3 ozs. is your answer.

If you like to make work for yourself you could convert the answer to pounds and have an answer in decimal points.

$$\begin{array}{r} 1 \text{ lb.} \\ \underline{-\ 13 \text{ oz.}} \end{array} = \begin{array}{r} 1 \text{ lb.} \\ \underline{.81 \text{ lb.}} \end{array} \qquad \begin{array}{r} 1.00 \text{ lb.} \\ \underline{-\ .81 \text{ lb.}} \\ .19 \text{ lb.} \end{array}$$

You may find it necessary sometime to compute such a problem.

With the problems below, describe the unit to which you would convert. The first one has been done for you.

1. $\begin{array}{r} 1 \text{ ton} \\ \underline{-\ 5 \text{ cwt}} \end{array} \qquad 1 \text{ ton} = \begin{array}{r} 20 \text{ cwt} \\ \underline{-\ 5 \text{ cwt}} \end{array}$

2. $\begin{array}{r} 34 \text{ lbs.} \\ \underline{\times\ 52 \text{ ozs.}} \end{array}$

3. $\begin{array}{r} 24 \text{ lbs.} \\ \underline{\times\ 10 \text{ ozs.}} \end{array}$

4. $\begin{array}{r} 2 \text{ tons} \\ \underline{-\ 14 \text{ cwt}} \end{array}$

5. $\begin{array}{r} 2 \text{ lbs. } 3 \text{ ozs.} \\ \underline{-\ 12 \text{ ozs.}} \end{array}$

6. $\begin{array}{r} 24 \text{ ozs.} \\ \underline{-\ 1 \text{ lb.}} \end{array}$

7. $\begin{array}{r} 150 \text{ cwt} \\ \underline{-\ 4 \text{ tons}} \end{array}$

STUDENT HANDOUT
04/04/02

EQUIVALENTS

dram	$^{1}/_{16}$ oz.	
ounce	$^{1}/_{16}$ lb	16 drams
pound	16 oz.	7,000 grains
stone	14 lbs.	
hundredweight (cwt)	100 lbs	
ton (short)	2,000 lbs.	
ton (long)	2240 lbs.	
20 cwt	1 ton	

STUDENT HANDOUT
04/04/03

PRACTICE PROBLEMS

1. 5 stones
- 25 lbs.

2. 5 ounces
- 45 drams

3. 1 lb.
- 389 grains

4. 16 cwt
- ½ short ton

5. 1 ounce
+ 2 drams

6. 6 stones
+ 2100 grains

7. 4 short tons
+ 1600 ounces

8. 2 ounces
- 10 grams

9. 5 lbs.
-15,000 grains

10. 2 stones
- 114 ounces

11. 37 lbs.
- 1 stone

STUDENT COMPETENCY SHEET

MODULE 04	Mathematics
COMPETENCY 05	Convert metric units of measure to other metric units.
PERFORMANCE GUIDE	1. Decide which unit or base to work with. 2. Convert measurements to the same unit. 3. Perform computation. 4. Convert back to workable measurements.

LEARNING ACTIVITIES

1. Read Student Handout 04/05/01. This is a reference sheet to show you the different metric lengths. You may use it as a reference.

2. Complete Student Handout 04/05/02 "Metric Lengths". Check your work with your instructor. When your work is satisfactory, go on to Learning Activity 3.

3. Complete Student Handout 04/05/03 "Converting Metric Weights". Check your work with your instructor. When your work is satisfactory, go on to Learning Activity 4.

4. Complete Student Handout 04/05/04 "Converting Metric Volumes". Check your work with your instructor. When it is satisfactory, ask for the evaluation.

EVALUATION

Work the following metric conversions. You may use Student Handout 04/02/01 as a reference. You must score 100%.

2 hectometers = ______ meters
1. 2 hectometers = ______ meters
2. 5 myriameters = ______ meters
3. 730 meters = ______ kilometers
4. 2 hectograms = ______ grams
5. 10 decigrams = ______ grams
6. 10 milligrams = ______ centigrams
7. 700 milligrams = ______ centigrams
8. 25 deciliters = ______ liters
9. 19 centiliters = ______ liters
10. 54 milliliters = ______ liters

STUDENT HANDOUT 04/05/01

CONVERTING ENGLISH AND METRIC MEASURES

On the chart below, you are given very accurate numbers. This does not mean that you have to use these figures to the last decimal place. If you are converting miles to kilometers, you can change 1.69 to 1.61 or even to 1.6, depending on how accurate an answer you need.

You may use this chart as a reference whenever you need it.

"METRIC LENGTHS"

UNIT	NUMBER OF METERS	ENGLISH EQUIVALENT
Myriameter	10,000	6.214 miles
Kilometer	1,000	0.6214 miles
Hectometer	100	109.36 yards
Decameter	10	32.81 feet
Meter	1	39.37 inches
Decimeter	0.1	3.937 inches
Centimeter	0.01	0.3937 inches
Millimeter	0.001	0.0394 inches

"METRIC WEIGHTS"

The base of metric weights is a gram. The chart below is a reference for you to use whenever you need to convert metric weights.

UNIT	NUMBER OF GRAMS	ENGLISH EQUIVALENT
Metric Ton (millier)	1,000,000	2,204.6 lbs.
Quintal	100,000	220.46 lbs.
Myriagram	10,000	22.046 lbs.
Kilogram	1,000	2.2046 lbs.
Hetogram	100	3.5274 oz.
Decagram	10	.3527 oz.
Gram	1	15.432 grains
Decigram	.1 or 1/10	1.5432 grains
Centigram	.01 or 1/100	0.1543 grains
Milligrams	.001 or 1/1000	.0154 grains

"METRIC VOLUMES"

The base for metric volumes is a liter. The chart below is a reference for you to use whenever you need to convert metric volume.

UNIT	NUMBER OF LITERS
Hectostere	100,000
Kiloliter	1,000
Hectoliter	100
Decaliter	10
Liter	1
Deciliter	.1 or 1/10
Centiliter	.01 or 1/100
Milliliter	1/1000

STUDENT HANDOUT 04/05/02

"METRIC LENGTHS"

Try to solve these problems. You can use your reference chart. The key to these problems is to make sure your units are the same, as is shown below.

5 myriameters
+ 1 hectometer

To work the above problem you convert to meters and add.
1 myriameter = 10,000 meters
You have 5 myriameters, so you multiply 5 x 10,000. This equals 50,000 meters.

1 hectometer = 100 meters
Add this to your 50,000 meters and you get 50,100 meters.

```
   5 myriameters       10,000 meters x 5  =  50,000 meters
 + 1 hectometer    =   100 meters x 1     =     100 meters
                                             50,100 meters
```

1. 10 kilometers
   + 5 myriameters

2. 1 meter
   1 decimeter
   1 centimeter
   + 1 millimeter

CONVERT

3. 357 millimeters to centimeters

4. 357 millimeters to meters

5. 42.8 centimeters to millimeters

6. 42.8 centimeters to meters

7. 4.98 meters to centimeters

8. 730 meters to kilometers

9. 8.13 centimeters to meters

Perhaps you noticed an easier way to convert metric to metric measures while you were working the problems above. The easy way is to move the decimal point according to the factor the units differ by. Example: There are 10 millimeters to one centimeter. They differ by a factor of 10. So in the first problem you were shown, we only need to move the decimal point one place to the left.

If the units differ by a factor of:	Move the decimal point:
10	1 space
100	2 spaces
1000	3 spaces
10,000	4 spaces

Because it is so easy to do this it makes the metric system the easiest one in the world.

42.8 centimeters = ______ meters.

Move the decimal point ________ spaces

How many centimeters are there to a meter?

42.8 centimeters = .428 meters

Move the decimal point two spaces to the left.

STUDENT HANDOUT 04/05/03

"CONVERTING METRIC WEIGHTS"

Once you realize the fact that you need to convert unlike units in a problem, the hard part is over. Converting metric weights is done the same way as converting inches to feet and meters to kilometers. You find out what is equal to what and go on from there.

Use Student Handout 04/05/01 as a reference sheet and work the problem below.

1 hectogram
+ 1 decigram

The solution is to change the units to grams and add.

1 hectogram = 100 grams   100 grams
1 decigram = .1 gram   + .1 grams
100.1 grams

Work these problems, then check your answers. Try to do them without using your reference sheet.

1. 3 kilograms
+ 5 decagrams

2. 10 milligrams
+ 5 centigrams

3. 1000 milligrams
+ 10 decigrams

4. 3 metric tons
- 5 quintals

5. 2 quintals
- 9 myriagrams

6. 1 gram
- 9 decigrams

7. 700 milligrams
- 6 centigrams

8. 6 kilograms
+ 919 milligrams

9. 3 kilograms
2 decagrams
+ 5 decigrams

10. 5 hectograms
2 decagrams
+ 800 milligrams

11. 5 myriagrams
- 10 kilograms

12. 9 decigrams
- 51 centigrams

13. 900 milligrams
- 11 centigrams

14. 2 hectograms
-91.99 grams

STUDENT HANDOUT

04/05/04

"Converting Metric Volumes"

The standard metric unit of volume is the liter. Once again the key to solving these problems is to convert the units so they are the same.

1 liter
5 deciliters
19 centiliters
+ 9 milliliters

SOLUTION

1 liter = 1 liter
5 deciliters = .5 liters
19 centiliters = .19 liters
9 milliliters = + .009 liters
1.699 liters

1. 1 kiloliter
1 decaliter
+ 25 liters

2. 5 deciliters
5 centiliters
+ 5 milliliters

3. 2 hectosteres
3 kiloliters
+ 9 hectoliters

4. 1 hectostere
-13 kiloliters

5. 1 liter
- 9 deciliters

6. 2 liters
- 89 centiliters

7. 1 decaliter
- 8 liters

8. 3 liters
9 deciliters
4 hectoliters
+ 9 kiloliters

9. .5 kiloliter
+ 9 decaliters

10. 3 liters
9 deciliters
83 centiliters
+ 594 milliliters

11. 3 liters
- 800 milliliters

12. 3 decaliters
- 29 centiliters

13. 1 hectoliter
- 8 decaliters

14. 2 kiloliters
- 1.3 kiloliters

STUDENT COMPETENCY SHEET

MODULE 05	Related Mathematics
COMPETENCY STATEMENT 01	Compute postal charges.
PERFORMANCE GUIDE	1. Select class of mail use. 2. Weigh letter and/or package mail. 3. Use weight/rate chart to find amount.

LEARNING ACTIVITIES

1. Complete Student Handout 05/01/01 "Classes of Mail". When you are finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 2.
2. Complete Student Handout 05/01/02 "Computing Letter Mail Charges". Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 3.
3. Complete Student Handout 05/01/03 "Computing Package Mail Charges". Check your answers with your instructor. If they are satisfactory, ask for the Evaluation.

EVALUATION

You will be given the description of 15 different articles of mail. Compute the postage. You may use references. You must score 100%.

EVALUATION 05/01

1. You must send in your order for 500 ribbons for a horse show you are sponsoring. The order blank is only one page long. How much postage will it take to mail your order?
2. Which would be cheaper? To send books weighing 6 lbs. priority mail or third class?
3. How much would it cost extra to send a letter special delivery?
4. Would it be cheaper to send a 10 lb. box special delivery priority mail or special handling?
5. You have 100 sale advertisements weighing 8½ oz. How much is the postage going to cost you?
6. You have to prove you paid for the return of a damaged piece of merchandise worth $600.00. You mailed it yesterday. How much is the post office going to charge you to get a return receipt?
7. You mail 6 oz. of your special hybrid corn seed to the agricultural extensions service. How much will it cost you?
8. You need to send a tractor part as soon as possible to the next county. It weighs 12½ oz. What class do you use? How much?
9. What would you be charged if you sent a piece of merchandise weighing 14 oz. in a regular letter envelope to Louisiana?
10. How much will the insurance fee be for a box containing a saddle worth $325.00?

PART II

Compute the following postal charges. You may assume that all the packages are mailed in the state of West Virginia. Show the class, zone, and how you computed the amount.

1. You are mailing a package weighing 3½ lbs. to a customer in Wheeling, West Virginia.
2. Rush a fragile piece of merchandise to a customer in Naples, Florida 33942. The package weighs 32 pounds.
3. A good customer has been in an accident, so you want to send some new books to be read while she is bed ridden. The books weigh 5½ lbs. She lives in Anthony, West Virginia.

EVALUATION 05/01--PART II

4. You received a damaged shipment of choice supplies from Cutler Bills in Dallas, Texas 75230. The store promises to rush you new merchandise as soon as they receive the damaged merchandise. The package weighs 54 lbs. and is valued at $153.00. How do you send it and how much does it cost? Show your work.

5. You receive a request from a customer to mail him all of the free information you have on government regulations on the use of pesticides and insecticides. What class do you use?

STUDENT HANDOUT

05/01/01

Classes of Mail

The purpose of this handout is to teach you the different "classes" your mail may be shipped. If you have a good working knowledge of these classes you may save yourself, your boss, and your customers time and money.

I. EXPRESS MAIL

If you take an article to a post office by 5:00 p.m.(afternoon), you are promised that the article will be delivered by 3:00 p.m. the next day, or it can be picked up by 10:00 a.m.(morning).

For the price, the article is insured, you get a receipt and a record that it is/is not delivered at the post office to where you sent it.

You can mail anything up to 70 lbs. under Express Mail.

II. FIRST CLASS

First class mail is the fastest form of mail delivery. Most articles of correspondence are sent first class. You could call it letter mail.

III. SECOND CLASS

Examples of second class mail are newspapers and magazines. The rates are cheaper and the delivery is slower. You have to have a permit to send materials second class.

IV. THIRD CLASS

Examples of third class mail include circulars, books, catalogs, and other printed matter. You can also send merchandise, seeds, cuttings, bulbs, roots, and plants. All third class mail weighs less than 16 oz. You cannot send any material that is typed or handwritten 3rd class. It must be duplicated work.

V. FOURTH CLASS

Parcel post is the class you send most packages. The weight of the package has to be one pound but can't be over 70 lbs. The cost is computed by the distance it is being shipped.

STUDENT HANDOUT 05/01/01

VI. SPECIAL HANDLING

If you want to mail a package which weighs over 1 lb., you can send it under special handling. It is sent just as 4th class mail. It is supposed to get there quickly and safely because it is not put into bags which are thrown around.

VII. CERTIFIED MAIL

You would send a package or a letter under certified mail when you need proof that the letter or package was mailed. There is an additional charge to the regular postage.

VIII. C.O.D.

C.O.D. stands for "Cash On Delivery". If you send a package the customer has not yet paid for, you can send it C.O.D. The mail carrier would deliver the article and collect the money, plus special charges for taking the time to collect the money.

IX. PRIORITY MAIL

Packages and letters that weigh over 12 oz. but not over 70 pounds can be shipped Priority Mail. This is as fast as first class but for packages.

PRACTICE

Write the mail class you would pick to mail the following articles. When you are finished, check your answers with your instructor.

1. Pamphlet to all your customers describing your annual April sale.

2. Answer to a letter from a customer.

3. Pig pole that has not been paid for must be shipped to a customer as soon as possible.

4. You receive a mail order in January from a customer requesting that you send 200 strawberry plants by March.

5. In order to avoid being charged interest, you must make sure that your payment check reaches the wholesaler by tomorrow's closing.

STUDENT HANDOUT

05/01/02

Computing Letter Mail Charges

The purpose of this handout is to teach you to compute how much postage to put on your letters, big envelopes, pamphlets, etc. If you know how to do this, you will save yourself and your customers time and money.

First Class

Letter rates

1st ounce. . . . . .15 cents

This is one A stamp or a stamp marked 15¢.

If the letter weighs over 1 ounce, it is 13 cents for each ounce after the first.

Example, if you had a letter which weighed 2 ounces, you would figure the weight like this-

1st ounce	$.15
2nd ounce	+ .13
	$.28

You would have to put stamps which totaled $.28 on your letter.

Post cards are 10¢ to mail.

Second Class

You really won't be concerned about 2nd class mail, but just for your information, here are the rates--

$.10 for the first ounce

$.06 for each ounce after 2 ounces or the 4th class rate if it is lower

Third Class

Single Piece Rate

0 to 2 ounces	$ .20
over 2 to 4 ounces	$ .40
over 4 to 6 ounces	$ .53
over 6 to 8 ounces	$ .66
over 8 to 10 ounces	$ .79
over 10 to 12 ounces	$ .92
over 12 to 14 ounces	$1.05
over 14 to 15.99 ounces	$1.18

Certified Mail

Fee in addition to postage $.80.

Special Delivery

When you send a package or letter special delivery, the post office "makes a special trip" to deliver your mail. The letter or package has to be signed for by the person who receives it. The fees are in addition to required postage.

Return Receipts

Insured, Certified, and Registered Mail

These apply if you ask for the return receipt at the time you mail the letter.

Showing to whom and when the letter was delivered . . . $.45
Showing to whom, when, and address where delivered. . . $.55

If you, for some reason, need a receipt after the letter has been mailed, you can get one--

Showing to whom and when it was delivered for $2.10.

Return receipts are not available for mail insured for $5.00 or less.

Insurance

Liability
(how much you are insuring the letter or article for)

$ .01 to $ 15.00	$ .50
$ 15.01 to $ 50.00	$ .85
$ 50.01 to $100.00	$1.10
$100.01 to $150.00	$1.40
$150.01 to $200.00	$1.75
$200.01 to $300.00	$2.25
$300.01 to $400.00	$2.75

PRACTICE 05/01/02

Compute the postage charges for the following pieces of letter mail. Show your work and describe what each charge is for.

1. Send a letter weighing 1 ounce.
2. You need to send out 20 pamphlets to customers who raise dairy cattle. The pamphlets weigh 4 oz. each.
3. You have been having trouble with a customer who owes you approximately $3000.00. Your lawyer advises you to send a bill there and get proof that it was delivered.
4. Send three letters, one of which weighs 2½ oz., the other two of less than one ounce.
5. You are sending a hybrid rose bush to a customer. You want to make sure it arrives. The rose bush weighs 14 ounces.
6. You are sending a letter to a customer. There are several pages of information. Could you send it first class cheaper or third class? If the letter weighed 3 ounces, how much will it cost?

STUDENT HANDOUT

05/01/03

Computing Package Mail Charges

The purpose of the handout is to teach you to compute how much postage to put on your package. If you know how to do this, you will save yourself and your customers time and money.

Fourth Class

To use the chart below, you find your package weight and the zone to where you are mailing the package.

FOURTH CLASS (PARCEL POST) ZONE RATES CONSULT POSTMASTER FOR WEIGHT AND SIZE LIMITS

Weight 1 pound and not exceeding (pounds)	Zones							
	Local	1 & 2	3	4	5	6	7	8
2..	$1.15	$1.35	$1.39	$1.56	$1.72	$1.84	$1.98	$2.22
3..	1.23	1.45	1.53	1.73	1.86	2.04	2.24	2.61
4..	1.29	1.56	1.65	1.82	2.00	2.23	2.50	3.00
5..	1.36	1.66	1.77	1.92	2.14	2.43	2.77	3.39
6..	1.42	1.71	1.84	2.01	2.28	2.62	3.03	3.78
7..	1.47	1.76	1.90	2.11	2.41	2.82	3.29	4.17
8..	1.51	1.80	1.97	2.20	2.55	3.02	3.56	4.56
9..	1.54	1.85	2.03	2.29	2.69	3.21	3.82	4.95
10..	1.57	1.89	2.10	2.39	2.83	3.41	4.08	5.34
11..	1.60	1.94	2.17	2.50	3.00	3.65	4.42	5.73
12..	1.64	1.98	2.22	2.56	3.09	3.77	4.57	6.12
13..	1.67	2.02	2.27	2.63	3.17	3.89	4.72	6.41
14..	1.70	2.05	2.32	2.69	3.25	3.99	4.86	6.62
15..	1.73	2.09	2.36	2.74	3.33	4.09	4.99	6.80
16..	1.76	2.13	2.41	2.80	3.40	4.19	5.11	6.98
17..	1.79	2.16	2.45	2.85	3.47	4.28	5.23	7.15
18..	1.82	2.20	2.49	2.91	3.54	4.37	5.34	7.31
19..	1.86	2.23	2.53	2.96	3.61	4.46	5.45	7.47
20..	1.89	2.27	2.58	3.01	3.67	4.54	5.55	7.62
21..	1.92	2.30	2.62	3.06	3.74	4.62	5.66	7.76
22..	1.95	2.34	2.66	3.14	3.85	4.78	5.80	7.90
23..	1.98	2.37	2.72	3.25	3.99	4.96	6.02	8.03
24..	2.01	2.44	2.80	3.35	4.12	5.13	6.24	8.16
25..	2.04	2.51	2.89	3.46	4.26	5.31	6.46	8.28
26..	2.07	2.58	2.97	3.56	4.39	5.48	6.68	8.40
27..	2.11	2.65	3.06	3.67	4.53	5.66	6.90	8.52
28..	2.14	2.72	3.14	3.77	4.66	5.83	7.12	8.63
29..	2.17	2.79	3.23	3.88	4.80	6.01	7.34	8.75
30..	2.20	2.86	3.31	3.98	4.93	6.18	7.56	8.85
31..	2.68	3.09	3.46	4.09	5.07	6.36	7.78	9.41
32..	2.71	3.12	3.49	4.19	5.20	6.53	8.00	9.51
33..	2.74	3.16	3.57	4.30	5.34	6.71	8.22	9.61
34..	2.77	3.19	3.65	4.40	5.47	6.88	8.44	9.80
35..	2.80	3.22	3.74	4.51	5.61	7.06	8.66	10.06

Weight 1 pound and not exceeding (pounds)	Zones							
	Local	1 & 2	3	4	5	6	7	8
36..	2.83	3.28	3.82	4.61	5.74	7.23	8.88	10.32
37..	2.86	3.35	3.91	4.72	5.88	7.41	9.10	10.58
38..	2.89	3.42	3.99	4.82	6.01	7.58	9.32	10.84
39..	2.93	3.49	4.08	4.93	6.15	7.76	9.54	11.10
40..	2.96	3.56	4.16	5.03	6.28	7.93	9.76	11.36
41..	2.99	3.63	4.25	5.14	6.42	8.11	9.98	11.62
42..	3.02	3.70	4.33	5.24	6.55	8.28	10.20	11.88
43..	3.05	3.77	4.42	5.35	6.69	8.46	10.42	12.14
44..	3.08	3.84	4.50	5.45	6.82	8.63	10.64	12.40
45..	3.11	3.91	4.59	5.56	6.96	8.81	10.86	12.66
46..	3.14	3.98	4.67	5.66	7.09	8.98	11.08	12.92
47..	3.17	4.05	4.76	5.77	7.23	9.16	11.30	13.18
48..	3.20	4.12	4.84	5.87	7.36	9.33	11.52	13.44
49..	3.23	4.19	4.93	5.98	7.50	9.51	11.74	13.70
50..	3.27	4.26	5.01	6.08	7.63	9.68	11.96	13.96
51..	3.30	4.33	5.10	6.19	7.77	9.86	12.18	14.22
52..	3.33	4.40	5.18	6.29	7.90	10.03	12.40	14.48
53..	3.36	4.47	5.27	6.40	8.04	10.21	12.62	14.74
54..	3.39	4.54	5.35	6.50	8.17	10.38	12.84	15.00
55..	3.42	4.61	5.44	6.61	8.31	10.56	13.06	15.26
56..	3.45	4.68	5.52	6.71	8.44	10.73	13.28	15.52
57..	3.48	4.75	5.61	6.82	8.58	10.91	13.50	15.78
58..	3.51	4.82	5.69	6.92	8.71	11.08	13.72	16.04
59..	3.54	4.89	5.78	7.03	8.85	11.26	13.94	16.30
60..	3.57	4.96	5.86	7.13	8.98	11.43	14.16	16.56
61..	3.60	5.03	5.95	7.24	9.12	11.61	14.38	16.82
62..	3.64	5.10	6.03	7.34	9.25	11.78	14.60	17.08
63..	3.67	5.17	6.12	7.45	9.39	11.96	14.82	17.34
64..	3.70	5.24	6.20	7.55	9.52	12.13	15.04	17.60
65..	3.73	5.31	6.29	7.66	9.66	12.31	15.26	17.86
66..	3.76	5.38	6.37	7.76	9.79	12.48	15.48	18.12
67..	3.79	5.45	6.46	7.87	9.93	12.66	15.70	18.38
68..	3.82	5.52	6.54	7.97	10.06	12.83	15.92	18.64
69..	3.85	5.59	6.63	8.08	10.20	13.01	16.14	18.90
70..	3.88	5.66	6.71	8.18	10.33	13.18	16.36	19.16

Exception: Parcels weighting less than 15 pounds, and measuring over 84 inches but not exceeding 100 inches in length and girth combined, are chargeable with a minimum rate equal to that for a 15 pound parcel for the zone to which addressed. See Postal Service Manual section 136.3 for size and weight restrictions.

Consult postmaster for rates on bound printed matter and other exceptions.

SPECIAL FOURTH CLASS RATE, BOOKS

Lbs. - Rate

1 --- .48
2. -- .66
3 -- .84
4 --1.02
5 - 1.20
6 - 1.38
7 -- 1.56
8 -- 1.67
9 -- 1.78
10 -- 1.89
11 -- 2.00
12 -- 2.11
13 -- 2.22
14 -- 2.33
15 -- 2.44
16 -- 2.55
17 -- 2.66
18 -- 2.77
19 -- 2.88
20 -- 2.99
21 -- 3.10
22 -- 3.21
23 -- 3.32
24 -- 3.43

Lbs. - Rate

25 -- 3.54
26 -- 3.65
27 -- 3.76
28 -- 3.87
29 -- 3.98
30 -- 4.09
31 -- 4.20
32 -- 4.31
33 -- 4.42
34 -- 4.53
35 -- 4.64
36 -- 4.75
37 -- 4.86
38 -- 4.97
39 -- 5.08
40 -- 5.19
41 -- 5.30
42 -- 5.41
43 -- 5.52
44 -- 5.63
45 -- 5.74
46 -- 5.85
47 -- 5.96
48 -- 6.07

Lbs. - Rate

49 -- 6.18
50 -- 6.29
51 -- 6.40
52 -- 6.51
53 -- 6.62
54 -- 6.73
55 -- 6.84
56 -- 6.95
57 -- 7.06
58 -- 7.17
59 -- 7.28
6- -- 7.39
61 -- 7.50
62 -- 7.61
63 -- 7.72
64 -- 7.83
65 -- 7.94
66 -- 8.05
67 -- 8.16
68 -- 8.27
69 -- 8.38
70 -- 8.49

FIRST CLASS												
Ounces	1	2	3	4	5	6	7	8	9	10	11	12
Amount	15	28	41	54	67	80	93	106	119	132	145	158

STUDENT HANDOUT (continued)

05/01/03

Computing Package Mail Charges

Priority Mail

PRIORITY MAIL (HEAVY PIECES)

Weight over 12 oz. but not exceeding (pounds)	Zones					
	Local 1, 2, & 3	4	5	6	7	8
1.0	$1.71	$1.81	$1.88	$1.97	$2.06	$2.25
1.5	1.86	1.96	2.07	2.21	2.34	2.50
2.0	1.99	2.12	2.27	2.44	2.61	2.83
2.5	2.11	2.27	2.46	2.68	2.89	3.16
3.0	2.23	2.42	2.65	2.91	3.17	3.50
3.5	2.35	2.58	2.84	3.15	3.45	3.83
4.0	2.47	2.73	3.03	3.38	3.73	4.16
4.5	2.59	2.89	3.22	3.62	4.01	4.50
5	2.72	3.04	3.42	3.85	4.29	4.83
6	2.96	3.35	3.80	4.32	4.84	5.50
7	3.20	3.66	4.18	4.79	5.40	6.16
8	3.44	3.96	4.56	5.26	5.96	6.83
9	3.69	4.27	4.95	5.73	6.51	7.49
10	3.93	4.58	5.33	6.20	7.07	8.16
11	4.17	4.89	5.71	6.67	7.63	8.83
12	4.42	5.20	6.10	7.14	8.18	9.49
13	4.66	5.50	6.48	7.61	8.74	10.16
14	4.90	5.81	6.86	8.08	9.30	10.82
15	5.15	6.12	7.25	8.55	9.86	11.49
16	5.39	6.43	7.63	9.02	10.41	12.16
17	5.63	6.74	8.01	9.49	10.97	12.82
18	5.87	7.04	8.39	9.96	11.53	13.49
19	6.12	7.35	8.78	10.43	12.08	14.15
20	6.36	7.66	9.16	10.90	12.64	14.82
21	6.60	7.97	9.54	11.37	13.20	15.49
22	6.85	8.28	9.93	11.84	13.75	16.15
23	7.09	8.58	10.31	12.31	14.31	16.82
24	7.33	8.89	10.69	12.78	14.87	17.48
25	7.58	9.20	11.08	13.25	15.43	18.15
26	7.82	9.51	11.46	13.72	15.98	18.82
27	8.06	9.82	11.84	14.19	16.54	19.48
28	8.30	10.12	12.22	14.66	17.10	20.15
29	8.55	10.43	12.61	15.13	17.65	20.81
30	8.79	10.74	12.99	15.60	18.21	21.48
31	9.03	11.05	13.37	16.07	18.77	22.15
32	9.28	11.36	13.76	16.54	19.32	22.81
33	9.52	11.66	14.14	17.01	19.88	23.48
34	9.76	11.97	14.52	17.48	20.44	24.14
35	10.01	12.28	14.91	17.95	21.00	24.81
36	10.25	12.59	15.29	18.42	21.55	25.48
37	10.49	12.90	15.67	18.89	22.11	26.14
38	10.73	13.20	16.05	19.36	22.67	26.81
39	10.98	13.51	16.44	19.83	23.22	27.47
40	11.22	13.82	16.82	20.30	23.78	28.14
41	11.46	14.13	17.20	20.77	24.34	28.81
42	11.71	14.44	17.59	21.24	24.89	29.47
43	11.95	14.74	17.97	21.71	25.45	30.14
44	12.19	15.05	18.35	22.18	26.01	30.80
45	12.44	15.36	18.74	22.65	26.57	31.47
46	12.68	15.67	19.12	23.12	27.12	32.14
47	12.92	15.98	19.50	23.59	27.68	32.80
48	13.16	16.28	19.88	24.06	28.24	33.47
49	13.41	16.59	20.27	24.53	28.79	34.13
50	13.65	16.90	20.65	25.00	29.35	34.80
51	13.89	17.21	21.03	25.47	29.91	35.47
52	14.14	17.52	21.42	25.94	30.46	36.13
53	14.38	17.82	21.80	26.41	31.02	36.80
54	14.62	18.13	22.18	26.88	31.58	37.46
55	14.87	18.44	22.57	27.35	32.14	38.13
56	15.11	18.75	22.95	27.82	32.69	38.80
57	15.35	19.06	23.33	28.29	33.25	39.46
58	15.59	19.36	23.71	28.76	33.81	40.13
59	15.84	19.67	24.10	29.23	34.36	40.79
60	16.08	19.98	24.48	29.70	34.92	41.46
61	16.32	20.29	24.86	30.17	35.48	42.13
62	16.57	20.60	25.25	30.64	36.03	42.79
63	16.81	20.90	25.63	31.11	36.59	43.46
64	17.05	21.21	26.01	31.58	37.15	44.12
65	17.30	21.52	26.40	32.05	37.71	44.79
66	17.54	21.83	26.78	32.52	38.26	45.46
67	17.78	22.14	27.16	32.99	38.82	46.12
68	18.02	22.44	27.54	33.46	39.38	46.79
69	18.27	22.75	27.93	33.93	39.93	47.45
70	18.51	23.06	28.31	34.40	40.49	48.12

Exception: Parcels weighing less than 15 pounds, and measuring over 84 inches but not exceeding 100 inches in length and girth combined, are chargeable with a minimum rate equal to that for a 15-pound parcel for the zone to which addressed.

You may have noticed that the rates are higher according to "zones". The chart on the next page tells you how to tell the zone from zip codes 25001-25399. This is West Virginia. So if you wanted to send a package to Houston, Texas--77098, you would look under the zone 5 column.

With the chart that you have, you could not figure how much postage to charge anywhere but from West Virginia.

You use local charges if the post office where you mail the package is in charge of delivering mail to that address.

PRACTICE 05/01/03

Find the zones you would use for these addresses.

1. Cherry Hill, New Jersey 08358
2. New York, New York 10020
3. Glen Burnie, Maryland 21061
4. Silver Spring, Maryland 20903
5. Arlington, Virginia 22201
6. Dallas, Texas 75230
7. Danville, WV 25053
8. Cromwell Heights, Pennsylvania 19020
9. Tulsa, Oklahoma 74105
10. Naples, Florida 33942

POST OFFICE DEPARTMENT

OFFICIAL ZONE CHART

For Determining Zones From All Postal Units Having ZIP Codes 25001–25399

This zone chart lists the first three digits (prefix) of the ZIP Codes of the sectional center facility of address.

To determine the zone distance to a particular post office, ascertain the ZIP Code of the post office to which the parcel is addressed. The first three digits of that ZIP Code are included in this chart, and to the right thereof the zone.

Zip Code Prefixes	*Zone*	*Zip Code Prefixes*	*Zone*	*Zip Code Prefixes*	*Zone*	*Zip Code Prefixes*	*Zone*	*Zip Code Prefixes*	*Zone*	*Zip Code Prefixes*	*Zone*
006–009	7	175–176	4	306	4	421–423	3	550–574	5	768–769	6
010–018	4	177–178	3	307	3	424	4			770–778	5
019	5	179–199	4	308–324	4	425–427	3	575–577	6	779–797	6
020–024	4			325	5	430–432	2	580–582	5	798–799	7
025–026	5	200–217	3	326	4	433–436	3	583–588	6		
027–029	4	218–219	4	327–339	5	437–439	2	590–591	7	800–814	6
030–033	5	220–227	3	350–364	4	440–452	3	592–593	6	815	7
034	4	228	2	365–366	5	453–457	2	594–599	7	816–820	6
035	5	229–239	3	367–369	4	458–462	3			821	7
036	4	240–249	2	370–374	3	463–466	4	600–639	4	822–824	6
037–050	5	250–253	1	376	2	467–475	3	640–648	5	825	7
051–054	4	254	3	377–379	3	476–477	4	650–652	4	826–828	6
056	5	255–258	1	380–384	4	478–482	3	653	5	829–834	7
057	4	259–266	2	385	3	484–491	4	654–655	4	835–838	8
058–059	5	267	3	386	4	492	3	656–676	5	840–865	7
060–099	4	268	2	387	5	493–499	4	677	6	870–871	6
		269–278	3	388–389	4			678	5	873–874	7
100–128	4	279	4	390–392	5	500–505	5	679	6	875–878	6
129	5	280–283	3	393–394	4	506–507	4	680–689	5	879–880	7
130–146	4	284	4	395–396	5	508–516	5	690–693	6	881–884	6
147	3	285–293	3	397	4	520	4			890–891	8
148–149	4	294	4			521	5	700–722	5	893	7
150–152	3	295–297	3	400–402	3	522–539	4	723–725	4	894–897	8
153–154	2	298–299	4	403–409	2	540	5	726–738	5	898	7
155–168	3			410	3	541–544	4				
169	4	300–304	4	411–418	2	545–548	5	739	6	900–999	8
170–174	3	305	3	420	4	549	4	740–767	5		

The local zone rate applies to all parcels mailed at a post office or on its rural routes for delivery at that office or on its rural roures.

The following are wholly within the indicated zone:

Alaska	8	Delaware	4	Mariana Islands	8	Rhode Island	4
Arizona	7	District of Columbia	3	Marshall Islands	8	Samoa (American)	8
California	8	Guam	8	Minnesota	5	Utah	7
Canal Zone	8	Hawaii	8	New Jersey	4	Virgin Islands	7
Canton Island	8	Illinois	4	Oregon	8	Wake Island	8
Caroline Islands	8	Louisiana	5	Puerto Rico	7	Washington	8
Connecticut	4	Maine	5				

May 1969

Zone Chart No. 250-253

STUDENT COMPETENCY SHEET

MODULE 05	Related Mathematics
COMPETENCY STATEMENT 02	Balance cash and total sales at the close of business.
PERFORMANCE GUIDE	1. Record cash and checks on hand at the beginning of the day. 2. Record cash and checks taken in during the day. 3. Subtract money taken out during the day.

LEARNING ACTIVITIES

1. Read page 39 in Agricultural Business Procedures and Records.
2. Visit an agribusiness in your area. Ask to see any forms the business may use to record or compute the daily cash balance. Find out where the biggest mistakes are made in computing the cash balance.
3. Figure the daily balance on the problem on page 51 in Agricultural Business Procedures and Records. Check your answers with your instructor. If your answers are correct, ask for the evaluation.

EVALUATION

Compute the new cash balance at the end of the day with the following transactions with 100% accuracy. You may not use references. Show your balance for checks, currency, and the total.

Balance on Hand--$332.45(cash)

cash slip	$ 14.98
charge slip	10.43
check	22.18
cash slip	37.19
charge slip	18.95
bank deposit	200.00
check	69.80
charge slip	371.00
cash out (postage)	3.15
charge slip	49.63
cash out (freight)	10.80

STUDENT COMPETENCY SHEET

MODULE 05	Related Mathematics
COMPETENCY STATEMENT 03	Compute markup on wholesale items.
PERFORMANCE GUIDE	1. Compute freight cost. 2. Compute percentage markup. 3. Compute cost markup. 4. Compute selling price.

LEARNING ACTIVITIES

1. Read pages 64-72 in Agricultural Business Procedures and Records. Complete the problems in figuring freight charges. When you are finished, check your answers with your instructor. When they are correct, go on to Learning Activity 2.

2. Read pages 72-73 in Agricultural Business Procedures and Records. Contact an agribusiness and find out the biggest contribution affecting their markup price. Discuss each of the 9 costs listed in the text with the manager. Prepare a written or an oral report on the information you receive.

3. Read pages 73-75 in Agricultural Business Procedures and Records. Work the problems on page 75. Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 4.

4. Contact an agribusiness in your area and do one of the following:
   a. compare the local markup between different products

   OR

   b. compare the local markup between different brands of the same product.

   Discuss what you find with your instructor. If your work is satisfactory, ask for the Evaluation.

EVALUATION

Compute the markup, selling price, or percentage, for the following items. You may not use references. You must score 90%.

Item	Cost Per Unit	% Markup	$ Markup	Selling Price
Timothy	$11.00 bu.	15.0		
6-12-12 Fertilizer	78.78 ton	13.6		$89.49
Soybean Meal	9.00 hundred		1.98	
40% Poultry Supplement	202.00 ton	22.0		
Oats	6.90 hundred			7.34
Antifreeze	4.45 gal.	25.0	1.11	

STUDENT COMPETENCY SHEET

MODULE 05 — Related Mathematics

COMPETENCY 04 — Compute cost of goods by weights or linear measurements.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area and make a list of products which you buy according to weight. List as many different items as you can. Compare your list with another student. Add any items you may have left off.

2. Make a list of products you would buy according to length. List as many different items as you can. Compare your list with another student. Add any items you may have left off.

3. Complete Student Handout 05/06/01 "Applied Problems". When you are finished, check your work with your instructor. When you are ready, ask for the evaluation.

EVALUATION

Given the amount of material, unit price by weight or measurement, you will compute the cost of the goods without using references. You must score 100%.

EVALUATION

05/04

Compute the cost of these items, converting to like units when necessary. You may not use references.

	Amount	Material	Unit Cost	Customer's Cost
1.	1000#	Shelling	$ .08/cwt	
2.	10 50# bags	6-24-24 Fertilizer	$147.16/ton	
3.	3000#	Beef Supplement	$165.00/ton	
4.	100 yds.	Garden Hose 5/8"	$ .25/ft.	
5.	1000 sq.ft.	Sod	$ .25/sq.ft.	
6.	750#	40% Poultry Supplement	$ 10.10/cwt.	
7.	25 50# bags	Seed Corn	$ 37.00/50#	
8.	125 yds.	Barbed Wire	$ .24/ft.	
9.	2 cases	1# Garden Dust(24 each)	$ 1.07/lb.	
10.	75 rods	Fence	$ 2.40/rod	

STUDENT HANDOUT

05/04/01

Applied Problems

Compute the cost of these items, converting, when necessary, to like units. You may use references.

	Amount	Material	Unit Cost	Customer's Cost
1.	1000#	Linseed Meal	$220.00/ton	
2.	6 Bales	Baler Twine	13.50 bale	
3.	150#	Calf Starter	4.45/50#	
4.	500#	Bran	136.00/ton	
5.	1 5#box	Vegetable Dust	7.50/5#	
6.	1 gal.	Motor Oil	.61/qt.	
7.	66 rods	Fence	2.40/rod	
8.	3 rolls	Picket Cribbing	14.97/roll	
9.	43 ft.	Hedges	.75/linear ft.	
10.	750 sq. ft.	Sod	.25/sq.ft.	
11.	3#	Lawn Seed	2#/.99	
12.	900#	Mineral	8.25/50#	
13.	2½ tons	Grinding	.20/cwt.	
14.	50 yds.	Barbed Wire	.24/ft.	
15.	3 bales	6 cu.ft./Bales Peat Moss	.86/cu.ft.	

STUDENT COMPETENCY SHEET

MODULE 05	Related Mathematics
COMPETENCY 05	Compute quantity requirements of products for customer.
PERFORMANCE GUIDE	1. Read instructions by manufacturers. 2. Compute customer's needs. 3. Compute amount of product needed for customer.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area. List as many products as you can find that you would have to compute the amount needed based on the customer's needs such as animal, acres of land, miles of fence, etc. Make your list of products, not brand names. You should find at least 20 different products.

2. Ask a manager of an agribusiness in your area for the highest selling products which require you to compute the quantity. Make a list of the products, directions for use. Your instructor will give you problems to work. Do not use references. Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 3.

3. Complete Student Handout 05/05/01 "Computing Quantity Requirements". When you are finished check your answers with your instructor. If they are satisfactory, go on to Learning Activity 4.

4. Complete Student Handout 05/05/02 "Cost Comparisons". When you are finished, check your answers. If they are satisfactory, ask for the Evaluation.

EVALUATION

You will be given 10 sets of instructions found on products and 10 descriptions of customer needs. Work the problems and advise the customers of their cheapest choice. You may not use references. You must score 90%.

STUDENT COMPETENCY SHEET

MODULE 05 Related Mathematics

COMPETENCY STATEMENT 06 Compute Sales Tax

PERFORMANCE GUIDE

1. Determine if the items are taxable.
2. Apply the proper rate.
3. Find the tax on the chart or by computation.

LEARNING ACTIVITIES

1. Read Student Handout 05/06/01 "West Virginia Laws for Sales Tax". You must pass a quiz given to you by your instructor with 95% accuracy. When you pass the quiz go on to Learning Activity 2.

2. Complete Student Handout 05/06/02 "Exemption Certificate Bulletin". When you have finished the work, check it with your instructor.

3. Complete Student Handout 05/06/03 "Applied Problems". When you are finished, check your work with your instructor. If it is satisfactory, ask for the Evaluation.

EVALUATION

Given 10 problems, you will determine if the items are taxable. If so, you will compute the sales tax using West Virginia rates. You may not use references and you must be 100% accurate.

EVALUATION--05/06

Determine if you should charge sales tax for each item. If so, list the amount of sales tax.

1. The Department of Highways purchases 23 tons of 6-24-24 Fertilizer $102.00 a ton.
2. New Martinsville Women's Club purchases 3 bags of grass seed at $3.15 a bag to replant the lawn around their meeting hall.
3. Treasurer of a local church purchases 3 bags of grass seed at $3.15 a bag to sow the lawn at the parsonage.
4. Customer purchases 10 bales of baler twine at $13.00 a bale.
5. Customer purchases 10 gal can of motor oil for $15.00
6. Customer purchases 3000 pounds of fertilizer at $98.00 a ton.
7. Customer purchases garden seeds at $3.37.
8. Customer purchases one saddle at $315.00.
9. Customer purchases 3 boxes of rabbit salt at $.89 a block.
10. Customer buys a snow shovel at $12.45.

STUDENT HANDOUT

05/06/01

West Virginia Laws for Sales Tax

West Virginia law says that you have to pay tax on property you can touch unless it is "exempt" for special reasons.
-----"exempt" means you can get out of it, or you don't have to do it.

The law is set up so that you only have to pay tax once. The person who pays the tax is the person who buys the product to use it up. So, any product you use to produce another item, is exempt. That is, as long as the cost of the produce is included in the selling price.

Example--
If you buy corn to feed cattle to sell for meat, you don't have to pay sales tax. But if you buy corn to feed your horse, which is for your own pleasure, you have to pay sales tax.

A good way to explain the law is to say that--
ANYTHING USED IN THE PRODUCTION PROCESS IS EXEMPT FROM SALES TAX.

The best way to tell if you should charge sales tax is to find out how it is going to be used.

EXAMPLES:

Exempt--harness for plow mules
Not Exempt--saddle for riding horse

Exempt--gas and oil to run a farmer's tractor
Not Exempt--gas and oil to run a farmer's car

Exempt--lime and fertilizer for production fields
Not Exempt--lime and fertilizer for your front lawn

Exempt--seed potatoes to be sold after harvest
Not Exempt--seeds for family vegetable garden

PRACTICE

Visit an agribusiness and list 10 products. Give an example of when the product would be exempt and when it would not be exempt. Check your work with your instructor.

STUDENT HANDOUT

05/06/02

Exemption Certificate Bulletin

Below is a copy of the Exemption Certificate Bulletin. You should have one of these certificates on file with each agribusiness you deal with.

EXEMPTION CERTIFICATE BULLETIN

The West Virginia consumers sales and use tax statutes provide that these taxes shall not apply to services and tangible personal property when purchased for the purposes set out below. The purchaser must select the category or categories indicating the proposed use of the service or item purchased and prepare a certificate for each supplier. Failure to obtain certificates will make the vendor personally liable. Persons liable for business and occupation tax or consumers sales tax must show their account identification numbers. Persons just beginning business must furnish a certificate applicable to their business with each separate purchase until an account number is assigned by the State Tax Department.

CONDITIONS FOR EXEMPTION

Purchased by wholesaler, jobber or distributor for resale.

Industrial materials, machinery, supplies and services purchased for direct use or consumption in this State in the business of(check one) ______contracting, ______manufacturing, ______transportation, ______transmission, ______communication, or ______production of natural resources.

Purchased for resale or for use in a retail or service business which sells its property or service to ultimate consumers subject to consumers sales tax. Purchases for repair, construction or improvement to real property are not exempt under this certificate.

Purchased by the state, county, municipal or federal government, volunteer fire departments and public service districts.

Purchased by a bona fide charitable organization which makes no charge for services rendered and has been approved for exemption by the State Tax Department.

Purchased by a church with funds of the church treasury.

Purchased by a corporation or organization qualified, either in fact or by ruling of the Tax Commissioner, under I.R.C. §§501 (c) (3) or 501 (c) (4), who make casual and occasional sales not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character.

Purchased by a national chartered fraternal or social organization to be given away in public welfare or relief work.

Purchased by a commercial producer of agricultural products. Purchases for repari, construction or improvement to real property are not exempt under this certificate.

****

State of West Virginia
Consumers Sales and Service Tax
and Use Tax Exemption Certificate

To____Date__________

_________________________ ___________________ __________
Street, Route or Post Office City--Town State-Zip Code

The undersigned purchaser hereby certifies that all services and tangible personal property purchased or leased from the above-named supplier on and after this date will be purchased or leased for the purpose or purposes indicated below, unless other wise specified on each order.

____

____

______________________________ _________________________
Name of Purchaser Account Identification Number

_________________________ ___________________ __________
Street, Route or Post Office City--Town State-Zip Code

Kind of business engaged in by purchaser___________________________

I certify that I am authorized to sign this certificate and understand that use of the service or property other than stated above will create a liability for the tax and penalties.

By________________________________ Title____________________

Just to make sure you understand all of the words used on this certificate, write the meaning of the following terms used in the certificate.

1. exemption
2. undersigned purchaser
3. tangible personal property
4. leased
5. above-named supplier

PRACTICE

You are the owner of a small tobacco farm. Given the information you need below, complete the tax exemption certificate. Do not use references. Check your work with your instructor.

Business:	Grumppe Feed & Seed 2347 Moynahan Road Hamlin, WV
Date:	Today's
Account Identification Number:	81-419-54

STUDENT HANDOUT

05/06/03

Applied Problems

West Virginia charges $.03 sales tax for every dollar. This only applies to anything except food for human consumption.

The following chart gives you some of the tax rates.

$ .01--.36 = $.01
$ .37--.72 = $.02
$ .73--1.00 = $.03
$1.01--1.36 = $.04
$1.37--1.72 = $.05
$1.73--2.00 = $.06

It is easy to compute if you memorize the rates for $.01--$1.00. Then you multiply the number of dollars by .03 and then compute tax on the odd number of cents.

Example:

sales tax on $6.00 would be $.18 (6 x .03 = .18)

sales tax on $6.19 would be $.19 (6 x .03 = .18;
sales tax on .19 = $.01;
$.18 + $.01 = $.19;
total sale = $6.38)

Compute sales tax for these items.

1. tomato plants--$16.36
2. 50 bales of hay at $1.25 a bale
3. Fly-Off--$1.35
4. 500 lbs. of linseed meal at $1.15 lb.
5. 20 tons of lime--$150.00
6. 1 bale of twine--$14.65

STUDENT COMPETENCY SHEET

MODULE 05 — Related Mathematics

COMPETENCY STATEMENT 07 — Compute depreciation of items.

PERFORMANCE GUIDE

1. Identify date of purchase.
2. Identify purchase price.
3. Estimate salvage value.
4. Compute difference between purchase price and salvage value to find depreciation base.
5. Divide depreciation base by years of life to get yearly depreciation.

LEARNING ACTIVITIES

1. Read pages 85-86 in Agricultural Business Procedures and Records. Write the definitions of these terms in your own words.
   a. depreciation
   b. asset
   c. salvage value
   d. yearly depreciation
   e. years of life

   Check your definitions with your instructor.

2. Memorize the formula for figuring depreciation on page 86 in Agricultural Business Procedures and Records. Your instructor will quiz you on the formula. You must be 100% accurate.

3. Visit an agribusiness in your area and make a list of the items that depreciate the most. Rank the items on the order of the highest depreciation to the lowest.

4. Work the problems 1-3 on page 86 in Agricultural Business Procedures and Records. When you are finished, check your answers with your instructor. If the are 100% accurate, go on to Learning Activity 5.

5. Work the problems on page 86-87 in Agricultural Business Procedures and Records. When you are finished, check your answers with your instructor. If they are 100% accurate, ask for the Evaluation.

EVALUATION

Given a business' assets, age, price, salvage value, and life expectancy, compute the depreciation base, depreciation for the year per item, and total depreciation. You may not use references. You must be 100% accurate.

EVALUATION

05/07

	Description of Item	Date of Purchase	Purchase Price	Salvage Value	Depreciation Base	Years of Life	Depreciati for 19___
Buildings	Grain/Seed Warehouse	3/11/78	45,000	00		30	
	Retail Office	3/11/78	23,000	00		30	
	Greenhouse	3/11/78	22,000	00		30	
Machinery & Equipment	Flat-bed Truck	5/12/76	12,600	1600		5	
	Pick-up Truck	3/21/78	9,900	1200		5	
	Grinder	8/1/76	10,000	950		12	
	Mixer	9/14/76	7,000	525		16	
	Forklift	1/14/69	13,000	2200		15	
	Greenhouse Heater	1/14/69	2,000	600		10	
Office Equipment	10-Key Adding Machine	5/14/63	212.00	104.00		12	
	Calculator	3/11/78	523.00	75.00		10	
	Cash Register	3/11/78	2,000.00	820.00		10	
	Filing Cabinets	3/11/78	473.00	123.00		25	
	Desk	6/18/69	300.00	50		30	
	Check Writer	6/18/69	325.00	25		10	

STUDENT COMPETENCY SHEET

MODULE 05 Related Mathematics

COMPETENCY STATEMENT 08 Explain time payment principles.

PERFORMANCE GUIDE

1. Identify net worth.
2. Identify term of loan.
3. Identify appropriate interest charge.

LEARNING ACTIVITY

1. Make a list of the advantages and disadvantages in offering credit to customers. Compare your list with another student. Check differences with your instructor.

2. Read page 34 and 36-43 in Agricultural Business Money Management. Complete a Net Worth Statement for yourself. Check your work with your instructor.

3. Read pages 35-36 in Agricultural Business Money Management. Define the following terms. When you are finished, check your work with your instructor.
   - a. long term loan
   - b. mortgages
   - c. chattel mortgage
   - d. judgement
   - e. short term loan

4. Pass a quiz on the kinds of business loans and net worth statements. You must score 90%.

5. Read pages 43-46 "Credit Use by a Bank" in Agricultural Business Money Management. Contact a local bank in your area. Prepare a report on the organization, interest rates, and services available.

6. Read pages 46-50 "Three Kinds of Interest Charges" in Agricultural Business Money Management. Complete the exercises. Check your answers with your instructor.

7. Contact an agribusiness in your area. Prepare a report on the store's credit policy. Be sure to include regular credit term, and carrying charges.

EVALUATION 05/08

Explain the credit policies you would use to handle the situations below. Include how you would use a bank, interest, time tables, etc. Your report may be oral or written.

a. Customer wants to buy a tractor.

b. You want to buy a lot of saddles from a manufacturer who is going out of business, but you don't have the ready cash.

c. Customer wants to buy spring fertilizer but does not have the ready cash. The customer is a good credit risk.

d. You want to expand your warehouse--construction cost-$30,000.00

STUDENT COMPETENCY SHEET

MODULE 06	Advertising
COMPETENCY 01	Identify the purposes of advertising.
PERFORMANCE GUIDE	1. Define advertising. 2. Describe advantages and disadvantages of advertising. 3. Identify objectives of advertising.

LEARNING ACTIVITIES

1. In your own words define advertising. Compare your definition with a dictionary's definition. Combine your own definition with the dictionary's definition.

2. With another student, debate the advantages and disadvantages of advertising.

3. Attend a lecture by an advertising agent and take notes on what he/she says about these objectives of advertising.
   a. Stimulate demand for specific products.
   b. Stimulate demand for service of specific sellers.
   c. Attract attention and create interest.
   d. Sell the advertised product directly.
   e. Keep customers satisfied.

4. Contact an agribusiness in your area and ask the manager why he/she uses advertising.

EVALUATION

Complete the following true/false test with less than one error.

1. A disadvantage of advertising is that it can be nonpersonal.
2. An advertisement can be a paid or a free announcement.
3. Advertisements are to convince the public that they need your product or service.
4. Advertisements are to answer all of the customers questions about a product.
5. "Stimulate Demand" is a purpose of advertisements.
6. Advertisements are to educate and inform other business of their competition.

STUDENT COMPETENCY SHEET

MODULE 06 Advertising

COMPETENCY 02 Identify the various methods to inform customers of special events.

PERFORMANCE GUIDE

1. Describe newspaper ads.
2. Describe radio ads.
3. Describe magazine ads.
4. Describe brochures/fliers used in advertising.
5. Describe how the mail service can be used for ads.

LEARNING ACTIVITIES

1. Write down as many different ways you could advertise the fact that you were conducting a fire sale. You have a three minute limit. At the end of the time limit, the students with the most methods will read their lists.

2. Select three special events for which you have seen an ad. Collect all other advertisements you see for one week, or make a note of when or where you saw the ad in the case of TV, radio, and billboard ads.

3. Describe methods of advertisements which are the best for reaching handicapped/disabled individuals such as blind, deaf, and shut-ins.

4. Prepare an oral report which describes advertising methods of the future.

5. Interview an agribusiness manager to discover the advantages and disadvantages of using these methods of advertising.
    a. Television
    b. Radio
    c. Magazine
    d. Brochures/Fliers
    e. Mail

EVALUATION

Describe orally or in writing four out of five methods of advertising described in the performance guide. Include advantages and disadvantages of each.

STUDENT COMPETENCY SHEET

MODULE 06	Advertising
COMPETENCY 03	Compare the cost of advertising in the various media.
PERFORMANCE GUIDE	1. Identify people and/or businesses responsible for showing/broadcasting your ads. 2. Describe newspaper rates. 3. Describe cost to advertise over the radio. 4. Describe cost to publish and mail brochures. 5. Describe cost of television advertising.

LEARNING ACTIVITIES

1. Identify who you would contact in your area to advertise on television, radio (am & fm), newspapers, and magazines. If there are no magazines or local television stations, in your area, identify the closest source.

2. Contact the advertising editor of your local newspaper(s). Make a display which shows the daily rates for each size advertisements which are available.

3. Contact your local radio station(s) to answer the following questions:
   a. What are the rates for a 30 second advertisements during prime time?
   b. How does this compare to other time periods?
   c. Who prepares the advertisements?
   d. What is the most efficient use of cost and reaching the class of people you need to inform?
   e. If there are more than one station in your area, how do the stations differ?

4. Contact a local printer and compare the cost of brochures and fliers.

5. Contact your local television station(s) and answer the following questions.
   a. What are the rates for 30 second advertisements during prime time?
   b. How does this compare to other time periods?
   c. Who prepares the advertisements?
   d. What is the most efficient use of cost and reaching the class of people you need to inform?
   e. If there are more than one station in your area, how do the stations differ?

6. Describe the method of advertising you would use to inform people of the following events. Estimate the cost and explain why you chose that particular media.
   a. A horse show your business is sponsoring.
   b. Fire sale
   c. Rebate offer by manfacturer.
   d. Recall diseased seed.

EVALUATION

For each advertising media available in your area describe the different types of ads available and their costs. Your descriptions may be oral or written. You may use references.

STUDENT COMPETENCY STUDY

MODULE 06	Advertising
COMPETENCY 04	Select products to advertise and price of products according to the purpose of advertisements.

PERFORMANCE GUIDE

1. Describe when and why you use institutional ads.
2. Describe when and why you use pioneer ads.
3. Describe when and why you use reminder ads.
4. Describe when and why you use notice of sale ads.

LEARNING ACTIVITIES

1. Read the Student Handout 06/04/01 on "Kinds of Advertising" and answer the following questions:
   a. Why would a business want to use institutional advertisements?
   b. Could you classify "safety features" ads as pioneer advertisements?
   c. List some products that would be good to advertise in a reminder ad.

2. Record the date, time, product, and type of advertisements you heard on the radio in one half hour period.

3. Make a display which shows three examples of each type of advertisements discussed in the Student Handout.

4. Contact a manager of an agribusiness and ask him/her the following questions:
   a. Does the price of a product change with the type of ad used?
   b. How do you select the product to advertise?
   c. How do you select the price of a product to advertise?

EVALUATION

For each type of advertisement listed below describe some ideal products to use in the ad and discuss how the ad will affect the price.

a. Institutional
b. Pioneer
c. Reminder
d. Notice of sale.

STUDENT HANDOUT

06/04/01

"KINDS OF ADVERTISING"

Institutional	An institutional advertisement tries to tell the customer that the company is a good firm. It tries to sell the company instead of its product. It is used mostly when there are several businesses of such in the area and customers can go to one of several places for the same thing.
Pioneer	A pioneer ad tells the customer about a new product or about a new feature of a familiar product. It tries to promote the product.
Reminder	A reminder ad keeps the product in the customers mind. Usually this type of ad is run for a product or business that most people are already familiar with.
Notice of Sale	A notice of sale is probably the most familiar type of ad. You see all sizes and shapes of sale ads. This is probably the most sought after ad since most people want to save money.

STUDENT COMPETENCY STUDY

MODULE 06 — Advertising

COMPETENCY 05 — Identify federal and state advertising regulations.

PERFORMANCE GUIDE

1. Define bait advertising.
2. Give an example of bait advertising.
3. Define guarantees.
4. Define deceptive advertising with guarantees.
5. Define saving guarantees.
6. Give examples of deceptive advertising.

LEARNING ACTIVITIES

1. Read Guides Against Bait Advertising and define the following:
    a. bait advertising
    b. "initial offer"
    c. bona fide offer
    d. "switch after sale"

2. Make an example of bait advertising. Display it with the other students' examples. Evaluate the other students' work to determine if they are true examples of bait advertising.

3. Read Guides Against Deceptive Advertising of Guarantees and answer the following:
    a. When is a guarantee incomplete?
    b. List, in your own words, the parts a guarantee must have.
    c. Define "Prorata Adjustment".
    d. What limitations do you look for in "Satisfaction or Your Money Back" ads?
    e. When you use "Lifetime" or "Life" in an ad, what else do you have to say?
    f. Define "Saving Guarantees" and explain in your own words how they can be misleading.
    g. Define "Guarantee as a Misrepresentation" and explain in your own words why it is against regulations.

4. Make three examples of deceptive advertising of guarantees. Display them with the other students. Discuss the display with the class to determine if the examples are truly deceptive.

EVALUATION

Given the following advertisements, you will describe orally or in writing why they are in line with or go against Federal regulations.

#1

ON SALE NOW

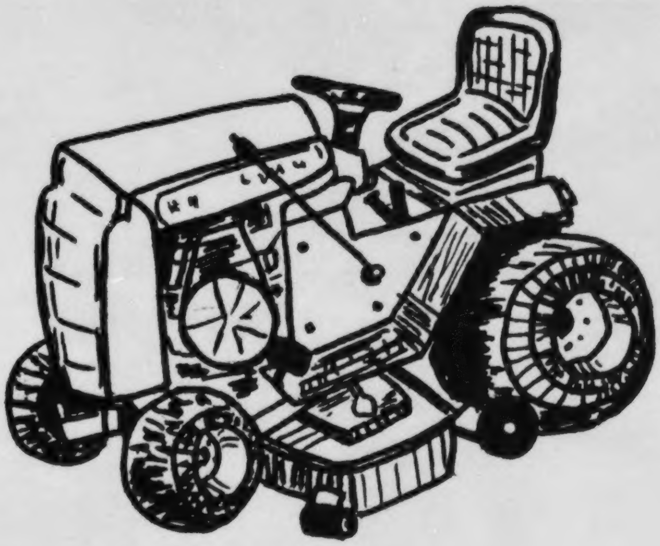
HIGGEN'S TRACTORS

REGULAR $ 2543.00

NOW $1894.00

GUARANTEED

Guaranteed by the Manufacturer against defects for 12 months from date of purchase.



MILLER FARM SUPPLY

7510 NORTH RD., MILLTOWN

#2

EVERYTHING YOU NEED IN

FEED AND SEED

AL'S FEED STORE

ONE MILE SOUTH OF EXIT 29, I 65,
ON RUNNION ROAD IN GANDEEWILLE

Al's
Feed
Store

AL SAY'S . . . .

WE WILL NOT BE UNDERSOLD . . . .

GUARANTEED LOWEST PRICES IN TOWN

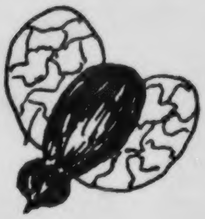
#3

THIS WEEK ONLY

HARDY'S SUPERKILL

FLY SPRAY

QUART CAN	$1.79
REGULAR	$1.99



SATISFACTION GUARANTEED :

IF NOT SATISFIED, RETURN UNUSED PORTION WITH SALES TICKET WITHIN ONE MONTH OF PURCHASE FOR REFUND OF FULL PURCHASE PRICE.

STRICKLAND'S STORE

STUDENT COMPETENCY STUDY

MODULE 06	Advertising
COMPETENCY 06	Advertise products at the correct time according to the season.
PERFORMANCE GUIDE	1. Plan advertising schedules for the year. 2. Add seasonal products to be pushed. 3. Plan budget and how to best use each media according to the season. 4. Plan how to push feed, medicine, and company name, all year long.

LEARNING ACTIVITIES

1. List special seasonal items handled by months in your area. When you have finished, compare your list with another student's. You may add any items you may have forgotten.

2. Plan an ad campaign for the winter season. Include which product you will push, how much money you will budget, and how you will use each media.

3. Plan an ad campaign for the spring season. Include which products you will push, how much money you will budget, and how you will use each media.

4. Plan an ad campaign for the summer season. Include which products you will push, how much money you will budget, and how you will use each media.

5. Plan an ad campaign for the fall season. Include which products you will push, how much money you will budget, and how you will use each media.

EVALUATION

Describe in writing how you will advertise feed, medications, and your company's name during a particular season. You may select the season. You must include plans for the budget, the specific products, and how you are going to use the different medias. You may use references.

STUDENT COMPETENCY STUDY

MODULE 06	Advertising
COMPETENCY 07	Use manufacturers' or suppliers' brochures to keep customers informed of new products.

PERFORMANCE GUIDE

1. Read the brochure
2. Find the answers to any questions you may have that the brochure doesn't explain.
3. Present the brochures to customers when it is applicable.
4. Answer any questions with the brochure that the customers may have.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area. Ask about any new products coming out on the market. Make a list of all the products on the shelf that are marked "new". Compare your list with another students.

2. Get a manufacturers brochure for at least two new products. Read the information and report on what it told you. Be sure to tell if the
   a. name of the product was clear
   b. the purpose of the product was clear

3. Prepare a test for a fellow student on the brochure they used for Learning Activity 2. Your partner is to make a test for you on the brochure you used. You should score at least 75% on the test.

EVALUATION

Report on how you would use a brochure from the manufacturer or supplier with each of the following customers:

a. customer who is comparing products
b. customer who cannot read
c. customer who does not know about the purpose of the product.

Your use of the brochure should make the customer more knowledgeable on the product.

STUDENT COMPETENCY STUDY

MODULE 06 Advertising

COMPETENCY 08 Write advertising copy.

PERFORMANCE GUIDE
1. Identify elements of good advertising copy.
2. Select purpose and product.
3. Write effective headline.
4. Use rest of ad to create interest and desire.
5. Use white space effectively.

LEARNING ACTIVITIES

1. Read pages 25-26 "Elements of Good Advertising Copy" in Advertising and Promotion of Agricultural Products. Gather three advertisements and label which show each of the following parts of the copy:
   a. headline
   b. body copy
   c. illustration
   d. logotype
   e. whitespace

2. Gather three advertisements which do not have at least three good elements of the advertisements. Explain what is wrong with each of the advertisements.

3. Read pages 26-28 "Some General Features of All Advertising" in Advertising and Promotion of Agricultural Products. Be prepared to pass a quiz on the information.

4. Complete advertising assignment #1 on page 28 in Advertising and Promotion of Agricultural Products. Check with your instructor after you finish each different ad. Ask other students to critique your ad.

5. Select a product for advertising to reach the average American who is not in production. Prepare a newspaper ad, a 15 second radio commercial, and a brochure. Ask two students to evaluate your work.

6. Ask a manager of an agribusiness to give you an advertising assignment for a product the business is going to promote. After you have finished the work, ask the manager to evaluate your work.

EVALUATION

Prepare a newspaper advertisement for a product to reach production farms and a product to reach the average American. You must receive a satisfactory rating on each on the Student Checklist below.

STUDENT CHECKLIST

	Satisfactory	Unsatisfactory
1. Central point emphasized.		
2. One main headline.		
3. Ad develops interest and desire.		
4. Whitespace used correctly.		
5. Company name used and is easily seen.		

QUIZ

General Freatures of All Advertising

Answer these true-false questions

1. As long as you have a good attention getter, your ad has been a complete sucess. T____ F____
2. Shorter copy ads are better. T____ F____
3. Five foot ads are better than one foot ads. T____ F____
4. The lower left portion of a page is the most valuable. T____ F____
5. If you had to choose between the middle of a magazine or the back to place as ad, you are better off putting your ad in the back. T____ F____
6. Pink is preferred over red in advertisements. T____ F____
7. Brown packages would probably make the customer think smaller, heavier. T____ F____
8. Ads should be changed frequently. T____ F____
9. The average adult in our country reads on grade level 9. T____ F____
10. If you advertise a fertilizer for its aid to your crops rather than its lack of harm to the environment, you will get your customer to remember the ad. T____ F____

STUDENT CHECKLIST

EVALUATION

06/09

	Satisfactory	Unsatisfactory
1. Work is clean and neat.		
2. Work is free from spelling errors.		
3. The reader can easily find the name of the store.		
4. The reader can easily find the address of the store.		
5. The ad is attractive.		
6. The ad is attention getting.		

STUDENT HANDOUT

06/09/01

IT'S FRUIT SPRAYING TIME

FRUIT SPRAY TIMING

For maximum production, most fruit trees require the following four sprays.

1) In early spring before buds open, and on a day when 24 hours of above-freezing temperatures will follow, spray with Miller Oil Spray.

2) When blossom buds show color - pink bud stage for apples, pears and peaches; popcorn stage with cherries - spray with Miller Home Orchard Spray to protect against brown rot in stone fruits and other diseases as listed on the label.

3) After petals fall, spray again with Miller Home Orchard Spray. This is the most important spray for preventing insect damage.

4) Repeat with Miller Home Orchard Spray as directed on the label.

APPLE MAGGOTS ?

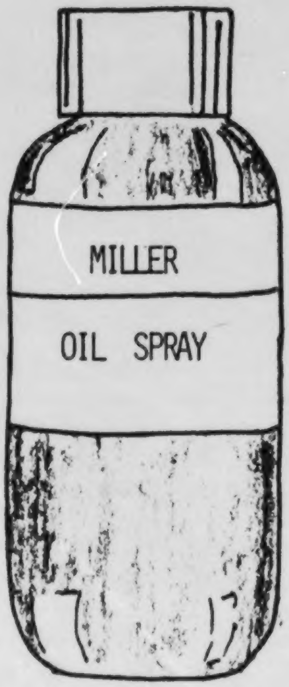
CONTROL THEM FAST WITH ...

MILLER HOME ORCHARD SPRAY

- EASY TO USE
- BIODEGRADABLE

NOW ON SALE

MILLER
ORCHARD SPRAYS



STUDENT COMPETENCY SHEET

MODULE 06 Advertising

COMPETENCY 09 Develop and/or select advertisements furnished by suppliers.

PERFORMANCE GUIDE

1. Select products to be advertised.
2. Identify requirements of your printer, newspaper, or radio station.
3. Submit ad before deadline.
4. Proof advertisements.
5. Resubmit proofed ad in time for publishing/airing.

LEARNING ACTIVITIES

1. Find three examples of printed advertisements from local stores that use materials (pictures, logos) furnished by brand name suppliers. Circle all the information in the ad that has been added by the store. Show your work to your instructor. If it is satisfactory, move on to Learning Activity 2.

2. Visit the advertising department of your local newspaper and radio station. Ask them to show you how they use material or information given to them by local stores in advertisements. Write a brief summary of your experiences and submit it to your instructor. When you have completed this, go on to Learning Activity 3.

3. Student Handout 06/09/01 contains examples of advertising materials that have been supplied to your store. You are to supply other necessary information, i.e., name and address of store. Select the materials you wish to use from the examples and develop two advertisements, one for radio and one for a newspaper. You may cut out any material you like from the example page and tape it on your own ad sheet. Check your work with your instructor. It must be 80% correct. If it is satisfactory, go on to Learning Activity 4.

4. Read Student Handout 06/09/02 "Checking Advertising Proofs For Corrections, Omissions, and Additions". Do the practice exercise. When you are finished, show your work to your instructor. If it is satisfactory, ask for the evaluation.

EVALUATION

Your instructor will give you a packet of advertising materials that have been furnished to local stores by brand name suppliers. You will use this material to develop a 4" by 6" newspaper advertisement. You must receive a satisfactory rating on each item of the student checklist.

STUDENT HANDOUT

06/09/02

"Checking Advertising Proofs For Corrections, Omissions, and Additions"

If you submit your advertisement to a small job printer or to a small newspaper, they will run your ad exactly as you have developed it. Larger printers or newspapers, however, have art and layout departments that will develop your ad for you. You can give the copy and materials that you want to use in the ad to the advertising department.

In either case, the ad should be returned to you for checking before it is printed. You will check the ad for three things: corrections, ommissions, and additions.

CORRECTIONS

You must check the ad to make sure there are no spelling errors, or errors in prices or dates. You should also check to make sure that the ad includes all the material you asked to be put in.

If you find that the ad needs correction, do not mark on the ad itself. Draw a line from the error out to the blank space surrounding the ad and write the corrections. The newspaper or printer will bear the expense of making corrections on any error.

OMISSIONS

When the ad is returned to you for proofing, you may find it necessary to omit certain materials. For instance, a wholesale supplier has promised you that you will receive a shipment of fertilizer on Thursday the 11th. You want to put the fertilizer on sale Monday the 15th so you buy an advertisement for Sunday's newspaper. The deadline for submitting ads for Sunday's paper is Wednesday. The ad is given to you for proofing on Friday and the fertilizer hasn't been delivered. You must omit the fertilizer from the ad. You should draw a line from that item and write omit. The store will have to bear the expense involved in changing the ad.

ADDITIONS

If you wish to add anything to the ad when it is returned to you for proofing, you should indicate this in the margin. You might, for instance, say. . ."Omit fertilizer for $9.95, add flyspray for $5.00 a quart".

The store will bear the expenses involved in making additions to the ad.

STUDENT HANDOUT 06/09/02

Keep in mind that most newspapers and printers have a "proof deadline" and a "no proof deadline". If you submit your ad after the "proof deadline" date has passed, you will not get the opportunity to proof-read your ad. Check with the ad department for the company you are using.

On the top of the following page are materials and copy that you have submitted to a newspaper. On the bottom of the page is the ad that the paper has sent to you for proofing. Make a list of any corrections, omissions, or additions that are necessary on a separate sheet of paper.

PROOF-READING PRACTICE

Parsons Feed and Seed, Rocky Pass Road, Newton, West Virginia.
Sale starts Monday, the 16th, ends Friday the 20th. Supplies are limited.
Sorry, no mail or phone orders.
On sale now: Weed Clearer from Long, Inc. The gasoline powered maintenance tool that trims, cuts, edges, sweeps, and even mows.
Regular $179.95, Now only $149.95. Bostick Lawn Sprayer, 4 gallon size, Regular $15.95, Now $13.95

[When the ad is returned to you for proofing, the 4 gallon size lawn sprayer has not been delivered to the store and you are afraid that it might not be delivered by Monday. You do, however, have a good supply of the Bostick Lawn Sprayer, 2 gallon size, and you decide to put those on sale. They usually sell for $10.95 but you will sell them for $8.95.]

Sale Starts Monday, the 16th..
Ends Friday the 20th

ON SALE NOW...

WEED CLEANER
from Long, Inc.

THE GASOLINE POWERED

MAINTENANCE TOOL THAT.....

*TRIMS

*CUTS

*EDGES

*SWEEPS

*AND EVEN MOWS

REGULAR $179.95 NOW $149.95

BOSTICK LAWN SPRAYER........4 GALLON SIZE

REGULAR $15.95 NOW $13.95

PARSON'S FEED AND SEED

ROCKY PASS ROAD NEWTON, WEST VIRGINIA
Sorry, No Mail or Phone Orders

ANSWERS--PROOF-READING PRACTICE 06/09/02

Corrections:

1. "Weed Cleaner" should be "Weed Clearer".
2. "Supplies are limited" was left out.
3. "Parson's Feed and Seed" should read "Parsons Feed and Seed".

Omissions:

Omit: "Bostick Lawn Sprayer, 4 gallon size
Regular $15.95 Now $13.95"

Additions:

Add: "Bostick Lawn Sprayer, 2 gallon size
Regular $10.95 Now $8.95

STUDENT COMPETENCY SHEET

MODULE 07	Special Sales
COMPETENCY 01	Conduct returns of merchandise.
PERFORMANCE GUIDE	1. Identify why the item is being returned. 2. Inspect item. 3. Complete return ticket. 4. Attach customer's receipt. 5. Treat customer politely.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area and learn:
    a. The store's policy for returning items for exchange
    b. The store's policy for returning items for refund
    c. Bookkeeping tasks to record the exchanged/refunded items. From the information, write a handbook for new employees for that company so that they know the proper procedures to follow.

2. Read "Understand Relations with Customers" pages 72-76 in Human Relations in Agricultural Business. If you were employed by the business you visited in Learning Activity 1, would you feel your company believed the customer is always right? Prove your feelings orally or in writing.

3. Complete Student Handout 07/01/01"Completing a Return Ticket." When you are finished, check your answers with your instructor. If they are satisfactory, ask for the Evaluation.

EVALUATION

You will be given five examples of a customer wanting to return items. You must describe how you would handle the situation.and complete a return ticket if it is necessary. You must receive a satisfactory rating on each item of the Student Checklist below.

	Satisfactory	Unsatisfactory
1. Treated the customer politely		
2. Inspected items		
3. Completed return ticket		
4. Referred customer to manager if necessary		

EVALUATION 07/01

1. Sandy Brady comes storming into your store 15 minutes before closing. The manager has left you to close the store. Mr. Brady claims the fifty bales of hay he purchased 2 weeks ago was molded and full of dust. He demands his money back. He does not have the hay with him.

EVALUATION 07/01

2. Katherine Pritt gives you the following sales ticket and asks that you give her a refund for the wrench she purchased yesterday. It was too small, and then she found that she could finish her repairs without the wrench.

DATE TODAYS 19 79

NAME Katherine Pritt

PATRON'S NUMBER

ADDRESS Students Choice
West Virginia

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
1	pipe wrench		12	13	12	13
	Sales Tax					37
	TOTAL				12	50

CLERK	PAID		CHARGE	ON ACCT		Rec'd By
	CASH	CHECK		CASH	CHECK	
you	–					Katherine Pritt

EVALUATION 07/01

3. Mike Clark wants to exchange a sack of cracked corn for cracked oats. The corn was $8.95 and the oats are $6.95. Mike charged the corn, but wants the difference in cash.

DATE Students Choice

NAME Mike Clark

PATRON'S NUMBER

ADDRESS Students Choice

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
1	cracked corn		8	95	8	95
	Sales Tax					
	TOTAL				9	22

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT. CASH	ON ACCT. CHECK	Rec'd By
Stud			X			Mike Clark

EVALUATION 07/01

4. Emily Dewitt wants to exchange a 1 gallon can of insecticide at $9.90 for a 5 gallon can of the same insecticide at $47.00. The one gallon can was charged but she wants to pay cash for the difference.

DATE Students Choice

NAME Emily Dewitt

ADDRESS Students Choice

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

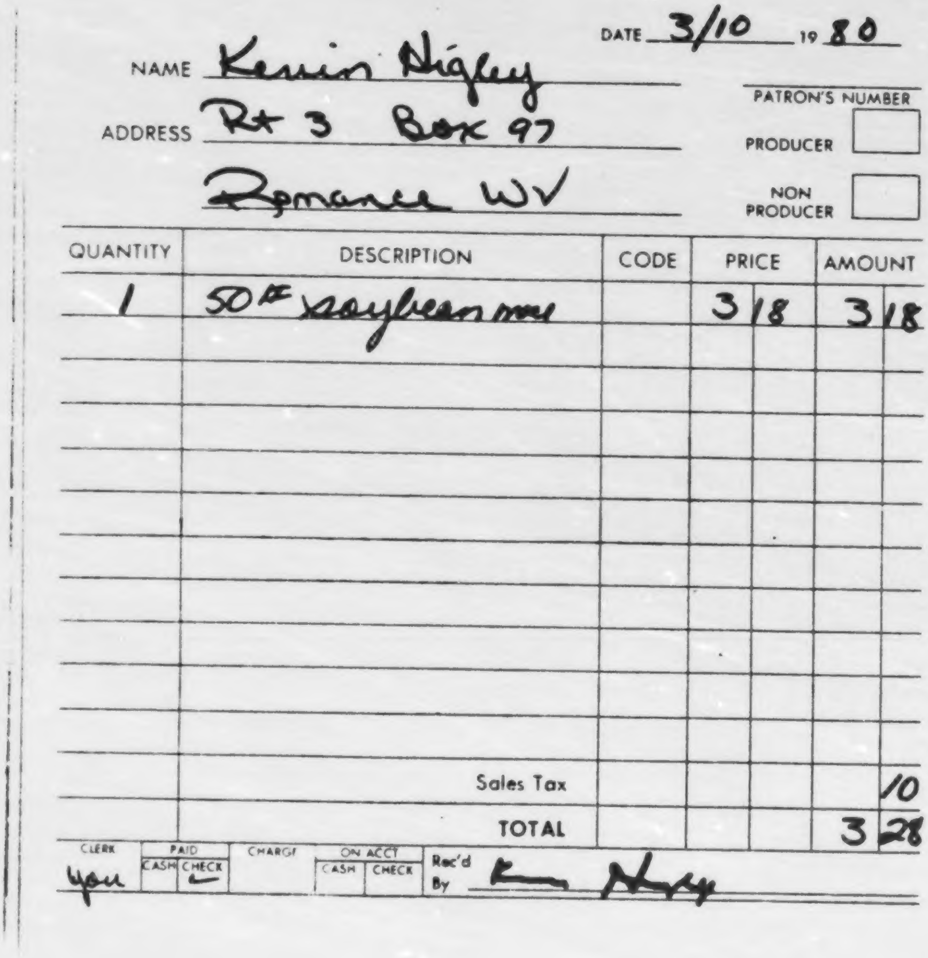
QUANTITY	DESCRIPTION	CODE	PRICE		AMOUNT	
1 gal	insecticide		9	90	9	90
	Sales Tax					30
	TOTAL				10	20

Thank You!

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By
Students choice			✓			Emily Dewitt

EVALUATION 07/01

5. A regular customer, Kevin Higley, brings back one sack of soybean meal. He said the meal was infested with bugs.



DATE 3/10 19 80

NAME Kevin Higley

ADDRESS Rt 3 Box 97

Romance WV

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
1	50# soybean meal		3 18	3 18
	Sales Tax			10
	TOTAL			3 28

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By
You		✓				

STUDENT HANDOUT

07/01/01

Completing a Return Ticket

The forms you will use when you are working will be different from the one shown here, but it will have the same parts. Your employer will show you how to complete the form when you are working.

A. Customer's Name and Address--Fill this part out completely including city and zip code.

B. Account Number--If you are working for a company that offers credit, the customer will have an account number. This is very important when the customer paid for the item by charging the amount to their account.

C. Cash--Check this blank if the customer paid cash for the item.

D. Charge--Check this blank if the customer paid for the item on a charge account. Once again make sure you have an account number.

E. Date Purchased--If the customer has a sales slip, the date should be on the slip. If not, ask the customer to tell you when the item was purchased.

F. Clerk--Put your initials or number so that the manager can tell who filled out the receipt.

G. Items-Price--Complete this only for the item being returned. Complete sales tax on the price of the item being returned.

H. Reason for Return--Write in the reason the customer wanted a refund or exchange. Write it in as few words as possible.

I. Action Taken--Write the amount refunded, and/or the exchange made.

J. Approved By--You should have your manager approve any exchange or refund you make.

STOP AND GROW
RETURN RECEIPT

Customer's Name A

Address

Acct. Number B

CASH	CHARGE	DATE PURCHASED	TODAYS DATE	CLERK
C	D	E		F

QUANITY	ITEM	PRICE	TOTAL
	G		
		TAX	
		TOTAL	

Reason for return H

Action Taken I

Approved by J

STUDENT HANDOUT--07/01/01(cont.)

Follow these steps when you are handling returned merchandise:

1. Listen to the customer's complaint or reasons for exchange or return.
2. Ask for receipt or sales ticket.
3. Suggest an alternate item.
4. Complete return receipt.
5. Give to manager to approve.
6. Make exchange and/or refund.
7. Ask customer to sign.
8. Attach sales ticket to return receipt.
9. If the item was charged to the customer's account, explain that you will credit their account.

Practice 07/01/01 I

A. Check the following return receipts for errors. There can be more than one error on each receipt.

A

STOP AND GROW
RETURN RECEIPT

Customer's Name Bill Cart

Address

Acct. Number

CASH	CHARGE	DATE PURCHASED	TODAYS DATE	CLERK
✓	✓	10/3/79	10/4/79	dll

QUANITY	ITEM	PRICE	TOTAL
1	FERTILIZER	798	7.98
		TAX	24
		TOTAL	823

Reason for return wrong brand purchased

Action Taken item exchanged

Approved by

B

STOP AND GROW
RETURN RECEIPT

Customer's Name Agnus Akers

Address

Acct. Number

CASH	CHARGE	DATE PURCHASED	TODAYS DATE	CLERK
	✓	3/16/79	3/14/79	dll

QUANITY	ITEM	PRICE	TOTAL
1	salt block	1.20	1.20
5 lbs	Ryegrass seed	.34	180
			300
		TAX	.30
		TOTAL	3.00

Reason for return

Action Taken Refund 3.00

Approved by

PRACTICE 07/01/01 II

B. Complete return receipts for the following customers. You can supply addresses, dates.

1. Dennis Seckman wants a refund for horse halter that cost $8.97. The halter rubbed the hair off of his horse. He paid cash for the halter.

2. Scott Grafton wants to exchange a pair of electrical grass shears for a cheaper brand. The first pair cost of $33.00. The pair he wants cost $28.95. He charged the first pair. He wants you to credit his account.

3. Anna Brown wants to exchange a snow shovel that had a defective handle. At the time she purchased the shovel, they were on sale for $8.98. Now they are $10.50. She paid cash.

STUDENT COMPETENCY SHEET

MODULE 07	Special Sales
COMPETENCY 02	Allows discounts for special sale.
PERFORMANCE GUIDE	1. Check inventory. 2. Plan seasonal stock. 3. Compute storage area. 4. Offer discounts.

LEARNING ACTIVITIES

1. Read the four areas in which discounts can be allowed on page 25 in Agricultural Business Procedures and Records. You must pass a quiz on the information by scoring 90%.

2. Visit an agribusiness in your area. List the products most customers buy when they receive
    a. cash discount
    b. quanity discounts
    c. bulk discounts
    d. early season discounts

3. Read pages 25-30 in Agricultural Business Procedures and Records. Work the problems in the book. When you are finished, check your answers with your instructor.

4. Visit an agribusiness in your area. Get the discounts offered at the time you are in the store. If there is more than one business in the area, compare the discounts. Show your work to your instructor.

EVALUATION

Using current prices and discounts, plan a schedule stating when and why you would buy the following products. Show how much money you can save by taking advantage of the prices.

12 tons of fertilizer
20 bales of twine
10 salt blocks
50 bushels of Timothy
6 gallons of flyspray
8 gallons of Antifreeze

STUDENT COMPETENCY SHEET

MODULE 07 Special Sales

COMPETENCY 03 Apply federal and state regulations to rodent control, insecticide, and pesticide sales.

PERFORMANCE GUIDE

1. Identify restricted use of pesticides, rodent control, and insecticides.
2. Keep records of sales of restricted pesticides and insecticides and rodent controls.
3. Store and handle pesticides, rodent controls, and insecticides properly.

LEARNING ACTIVITIES

1. Read page 15-17 in the "West Virginia Pesticides Use and Application Act of 1975", and answer the following:
   a. Who do you get a license from to sell restricted-use pesticides?
   b. What are your three requirements to be a pesticide dealer?
   c. Rank the 16 acts which can cause you to lose your license in the order you feel is the most serious.
   d. List the times(circumstances) that you would have to take another examination to get your pesticide dealer's license renewed.

   When you are finished, discuss your answers with the class.

2. Read Sections 11 and 12 on pages 13-14 in "The West Virginia Pesticide Use and Application Act of 1975: REGULATIONS".
   a. Describe what you have to know before you will get your license to sell restricted-use pesticides.
   b. How long do you have to keep sale records?
   c. As a dealer, do you have to know where, when, and how the pesticide was used?

   When you are finished, discuss your answers with the class.

3. Make a form on which to keep your company's record of restricted pesticide sales. Remember, you have to store the records for three years, so it is important that the forms take up little space. When you are finished, select the best design of the class.

LEARNING ACTIVITIES 07/03(cont.)

4. Read Section 14 in "The West Virginia Restricted Use and Application Act of 1975: REGULATIONS".
    a. Give an example of when you can throw pesticides and/or pesticides containers in your public trash system, a local dump, a lake, or stream.
    b. Where do you call if you have any questions about how to get rid of a certain pesticide and/or container?
    c. What instructions will you follow to store restricted pesticides in your store?

5. Read Student Handout 07/03/01 "Federal Insecticide, Fungicide, and Rodenticide Act". When you are finished, ask the manager of an agribusiness to explain the EPA's input into the business. Report your findings to the class. Discuss as a class your feelings on the controls the EPA puts on the sale of pesticide.

6. Take notes during a lecture by a visitor from the Department of Agriculture on identifying restricted-use pesticides. Use Student Handout 07/03/02 as a reference. Make sure you can identify the restricted pesticide, its effect, and special storage requirements. When you are ready, ask your instructor for the Evaluation.

EVALUATION 07/03

Given the following written test, you must score at least 80%. You may not use references.

PART I

Answer the following questions true or false.

1. If you want your license to sell restricted-use pesticides, you must apply to the EPA.

2. If you sell restricted pesticides, you must know how to dilute and apply the pesticide.

3. In your records, you must record how the customer will use the pesticide.

4. You can sell restricted pesticides to a customer who does not have a certified applicator's identification number.

5. One way of knowing how to store a pesticide is to read its label.

6. You can burn pesticides such as chlorates, lead, and arsenic compounds as long as it is less than 50 lbs. and you check local weather conditions, wind direction, to see if people and animals would be endangered.

7. There are some pesticides you can throw into your home trash to be taken care of by the city garbage collection.

EVALUATION 07/03

8. If you let your license run out, you cnly have to pay a late fee of five dollars to get it back.

9. The federal government has the power to check your records without telling you why.

10. The federal government can check your financial records on shipping pesticides when they want to if they tell you why.

PART II

For each of the pesticides below, tell if they are restricted for all uses (ALL) or they can be used for certain conditions. If so, explain.

Pesticide	Can be used for:
1. Acrolein	
2. Aldicarb	
3. Calcium cyanide	
4. Endrin	
5. Hydrocyanic Acid	
6. Methyl Bromide	
7. Paraquat	
8. Strychnine	

STUDENT HANDOUT

07/03/01

"Federal Insecticide, Fungicide, and Rodenticide Act"

The purpose of this handout is to help explain federal laws that would apply to you, a seller of restricted pesticides.

1. "No person in any state can sell, trade, deliver a pesticide that is not registered with the EPA (Environmental Protection Agency).

   You will be responsible for keeping up with the registered pesticides. You will prove you know the pesticides when you take the test for your license.

2. You will have available at all times to the EPA--
   records showing delivery of a pesticide, also the quantity, date, who sold it, and who bought it.
   If you do not have these records, the EPA will have the right to check all the other records(shipment). Before the EPA will inspect the records, they also have to tell you if you have broken the law. If the EPA does not think you have broken the law, they have to give you the reason they are inspecting your records.

3. Inspectors from the EPA can enter any place where pesticides are sold. They can enter to take samples or inspect the packages, labels, etc. Before they can enter, they have to give you a written reason for the inspection. If they take samples, they have to give you a receipt. If they make an analysis, they have to give you a copy of the report.

4. It is against the law for anybody
   a. to sell a pesticide that is not registered
   b. to sell a pesticide that is different than it is registered
   c. to tear up labeling
   d. to refuse to keep records
   e. to give a false guaranty
   f. to give out confidential information
   g. to advertise a restricted pesticide for something other than its purpose
   h. to use a pesticide in a way other than it is described on its label
   i. to ignore a cancellation of a pesticide
   j. to refuse to file any reports requested
   k. to use any pesticide in tests on humans unless they know the test, what can happen, and they want to be in the test.

5. The EPA can give a "stop sale, use or removal order". Pesticides can be seized if they are labeled wrong, and have not been opened.

WEST VIRGINIA PESTICIDE
USE AND APPLICATION ACT OF 1975
CHAPTER 19 ARTICLE 16B

REGULATIONS

SECTION 4 — RESTRICTED USE PESTICIDES

4.02 West Virginia Restricted Use Pesticide List
The following pesticides are hereby declared to be Restricted to use by applicators Certified to use Restricted Use Pesticides:

ACTIVE INGREDIENT	FORMULATION	USE PATTERN	CLASSIFICATION	CRITERIA INFLUENCING RESTRICTION
Acrolein	As sole active ingredient. No mixtures registered.	All uses	Restricted	Inhalation hazard to humans. Residue effects on avian species and aquatic organisms.
Acrylonitrile	In combination with carbon tetrachloride. No registrations as the sole active ingredient.	All uses	Restricted	Other hazards-accident history of both acrylonitrile and carbon tetrachloride products.
Aldicarb	As sole active ingredient. No mixtures registered.	Ornamental uses (indoor and outdoors). Agricultural crop uses	Restricted Under further evaluation	Other hazards - accident history
Allyl alcohol	All formulations.	All uses	Restricted	Acute dermal toxicity.

Aluminum [illegible]osphide	As sole active ingredient. No mixtures registered.	All uses	Re[illegible]icted	Inhalation hazard to humans.
Azinphos methyl	All liquids with a concentration greater than 13.5 pct.	All uses	Restricted	Inhalation hazard to humans.
	All other formulations.	All uses	Under further evaluation.	
Calcium cyanide	As sole active ingredient. No mixture registered.	All uses	Restricted	Inhalation hazard to humans.
Demeton	1 pct fertilizer formulation, 1.985 pct. granular formulation.	All uses, including domestic uses.	Restricted	Domestic uses: Acute oral toxicity. Acute dermal toxicity. Nondomestic outdoor uses. Residue effects on avian and mammalian species.
	All granular formulations, emulsifiable concentrates and concentrated solutions.	All uses	Restricted	Acute dermal toxicity. Residue effects on mammalian and avian species.
Endrin	All emulsions, dusts wettable powders, pastes, and granular formulations 2 pct. and above.	All uses	Restricted	Acute dermal toxicity. Hazard to nontarget organisms.
	All concentrations less than 2 pct.	All uses	Restricted	Hazard to nontarget organisms.

Ethyl parathion	All granular and dust formulations greater than 2 pct, fertilizer formulations, wettable powders, emulsifiable concentrates, concentrated suspensions concentrated solutions.	All uses	Restricted	Inhalation hazard to humans. Acute dermal toxicity. Residue effects on mammalian, aquatic, avian species.
	Smoke fumigants.	All uses	Restricted	Inhalation hazard to humans.
	Dust and granular formulations 2 pct and below.	All uses	Restricted	Other hazards-accident history.
Ethylene oxide	10% Ethylene oxide 90% Carbon Dioxide Under WVDA label OXICARB	Fumigation of disease infected bees and bee equipment.	Restricted Use restricted to certified WVDA employees only.	Inhalation hazard
Fluoroacetamide/ 1081	As sole active ingredient in baits. No mixtures registered.	All uses	Restricted	Acute oral toxicity.
Hydrocyanic acid	As sole active ingredient. No mixtures registered.	All uses	Restricted	Inhalation hazard to humans.

Meth[illegible]yl	As sole active ingredient in 1 pct to 2.5 baits (except 1 pct fly bait).	Nondomestic outdoors-agricultural crops, ornamental and turf. All other registered uses.	Restricted	Residue effects on mammalian species.
	All concentrated solution formulations.		Restricted	Other hazards-accident history.
	90 pct wettable powder formulations (not in water soluble bags).		Restricted	Other hazards-accident history.
	90 pct wettable powder formulation in water soluble bags.		Unclassified	Other hazards-accident history.
	All granular formulations		Unclassified	
	25 pct wettable powder formulations.			
	In 1.24 pct to 2.5 pct dusts as sole active ingredient and in mixtures with fungicides and chlorinated hydrocarbon, inorganic phosphate and biological insecticides.		Unclassified	
Methyl bromide	All formulations in containers greater than 1.5 lb.	All uses	Restricted	Other hazards-accident history.

Methyl bromide (cont'd)	Containers with not more than 1.5 lb of methyl bromide with 0.25 pct to 2.0 pct chloropicrin as an indicator.	Single applications (non-domestic use) for soil treatment in closed systems.	Unclassified	
	Container with not more than 1.5 lb having no indicator.	All uses	Restricted	Other hazards-accident history.
Methyl parathion	All dust and granular formulations less than 5 pct.	All uses	Restricted	Other hazards-accident history. All foliar applications restricted based on residue effects on mammalian and avian species.
	Microencapsulated	All uses	Restricted	Residue effects on avian species. Hazard to bees.
	All dust and granular formulations 5 pct and greater and all wettable powders and liquids.	All uses	Restricted	Acute dermal toxicity. Residue effects on mammalian and avian species.
Mevinphos	All emulsifiable concentrates and liquid concentrates	All uses	Restricted	Acute dermal toxicity. Residue effects on mammalian and avian species.
	Psycodid filter fly liquid formulations.	All uses	Restricted	Acute dermal toxicity.
	2 pct dusts	All uses	Restricted	Residue effects on mammalian and avian species.

Paraquat (dichloride) and paraquat bis(methyl sulfate)	All formulations and concentrations except those listed below.	All uses	Restricted	Other hazards, Use and accident history, human toxicological data.
	Pressurized spray formulations containing 0.44 pct Paraquat bis(methyl sulfate and 15 pct petroleum distillates as active ingredients.	Spot weed and grass control	Unclassified	
	Liquid fertilizers containing concentrations of 0.025 pct paraquat dichloride and 0.03 percent altrazine; 0.03 pct paraquat dichloride and 0.37 pct atrazine, 0.04 pct paraquat dichloride and 0.49 pct atrazine.	All uses	Unclassified	
Picloram	All formulations and concentrations except Tordon 101 R and other EPA Registered labels of the same formulation.	All uses	Restricted	Hazard to non-target organisms (specifically non-target plants both crop and non-crop; and aquatic organisms). It should be noted that in addition to the above criteria considerable emphasis for restriction was based on the existing stewardship program restricting certain uses by the principal registrant and recurring reports of phytotoxicity to such economically important crops as tomatoes, potatoes, tobacco, legumes and succulent ornamentals caused by contaminated water supplies (1 ppb range) from runoff and leaching.

Picloram cont'd	Tordon 101 R Forestry Herbicide containing 5.4% Picloram and 20.9% 2,4-D.	Control of unwanted trees by cut surface treatment.	Unclassified	
Sodium cyanide[1]	All capsules and ball formulations.	All uses	Restricted	Inhalation hazard to humans.
Sodium fluoroacetate	All solutions and dry baits	All uses	Restricted	Acute oral toxicity. Hazard to nontarget organisms. Use and accident history.
Strychnine	All dry baits, pellets and powder formulations greater than 0.5 pct.	All uses	Restricted	Acute oral toxicity. Hazard to nontarget avian species. Use and accident history.
	All dry baits, pellets and powder formulations.	All uses calling for burrow builders.	Restricted	Hazard to nontarget organisms.
	All dry baits, pellets and powder formulations 0.5 pct and below.	All uses except subsoil	Restricted	Hazard to nontarget organisms.
	All dry baits, pellets and powder formulations 0.5 pct and below.	All subsoil uses	Unclassified	Hazard to nontarget organisms.
Sulfostepp	Sprays and smoke generators.	All uses	Restricted	Inhalation hazard to humans.

Tepp	Emulsifiable concentrate formulations.	All uses	Restricted	Inhalation hazard to humans. Dermal hazard to humans. Residue effect[illegible]n mammalian and avian species.

[1] (NOTE - M-44 sodium cyanide capsules may only be used by certified applicators who have also taken the required additional training.)

STUDENT COMPETENCY SHEET

MODULE 07	Special Sales
COMPETENCY 04	Explain warranty and guarantee provisions to customers.
PERFORMANCE GUIDE	1. Identify type of guarantee/warranty. 2. Identify parts graranteed/warrantied. 3. Identify length of time guarantee/warranty lasts. 4. Identify manner in which guarantor will perform.

LEARNING ACTIVITIES

1. Read Student Handout 07/04/01 "Guarantees and Warranties" and be prepared to pass a quiz on the information.

2. Complete Student Handout 07/04/02 "Parts of a Warranty". When you are finished, check your answers with your instructor. If they are satisfactory, go on to Learning Activity 3.

3. Collect and display the following parts of a guarantee:
    a. part of a product guaranteed
    b. parts excluded
    c. how long it lasts
    d. manner in which the guarantor will perform
    e. identity of guarantor

4. Obtain a warranty or guarantee and rewrite it in your own words. Make it as clear as possible so that the average consumer could understand it. Check your work with your instructor. If it is satisfactory, ask for the Evaluation.

EVALUATION

Given a warranty(or guarantee), you will participate in a role playing situation with your instructor. You must explain the warranty (or guarantee). You must receive a satisfactory rating on each item of the Student Checklist. You may not use references.

STUDENT CHECKLIST

07/04

	Satisfactory	Unsatisfactory
1. Correctly pronounced the words found in the warranty.		
2. Gave definitions, when asked, of the terms found in the warranty.		
3. Correctly explained what the responsibilities of the guarantor would be.		
4. Correctly explained what the responsibilities of the buyer would be.		
5. Correctly explained any limitations or disclaimers.		
6. Explained the warranty clearly, so that the average person could understand it.		
7. Spoke clearly.		

STUDENT HANDOUT

07/04/01

Guarantees and Warranties

The Difference Between Guarantees and Warranties

There is no difference in the case of product warranties. "Warranty" and "guarantee" mean the same thing, a promise by a manufacturer or a seller to stand behind the product.

What Kind of Warranties Are There?

There are two types of warranties, "written" and "implied".

Written Warranties

There are two types of written warranties: full and limited.
"Full Warranty"--the label "Full Warranty" on a product means:

1. A defective product will be fixed (or replaced) free, including removal or reinstallation if necessary.
2. It will be fixed within a reasonable time after the customer complains.
3. The customer will not have to do anything unreasonable to get warranty service (such as shipping a tractor to the factory).
4. If the product can't be fixed (or hasn't been after a reasonable number of tries), the customer can get a choice of a new one or a refund.

A Full Warranty doesn't have to cover the whole product. It may cover only part of the product, like the picture tube of a TV. Or, it may leave out some parts, like tires on a car. Always check what parts the warranty covers.

"Limited Warranty" may:

1. Cover only parts, not labor.
2. Allow only a prorated refund or credit (the customer gets a refund or credit of less than the purchase price depending on how long he/she has had or has used the product).
3. Require the customer to return a product to the store or to the manufacturer for service.
4. Cover only the original purchaser.
5. Charge for handling.

A product can have more than one type of written warranty. It can have a Full Warranty on part of the product and a Limited Warranty on the rest.

Implied Warranties

"Implied warranties" are rights created by state law, not by the seller or manufacturer. Implied warranties come automatically with every sale, even though they are not written out. The only way a seller can get out of the implied warranty is to state, in writing, that they give no warranty at all (as is).

There are two Implied Warranties.

1. The "warranty of merchantability" promises that the product the customer purchases is fit for the ordinary uses of the product. For example, a reclining chair must recline.
2. "The warranty of fitness for a particular purpose" promises the customer that if you, the seller, have advised that a product can be used for a particular purpose, then this is a guarantee that the product will do what you have suggested it will do.

Additional Terms Commonly Used in Warranties

Defects--deficiencies, imperfections, or faults in the product that are the manufacturer's responsibility

Damages--anything that happens to a product as the result of the user's carelessness or improper use, floods, fires, etc.

Guarantor--the company that offers the guarantee

Disclaimers(or Limitations)--spell out anything that the guarantor will not be responsible for

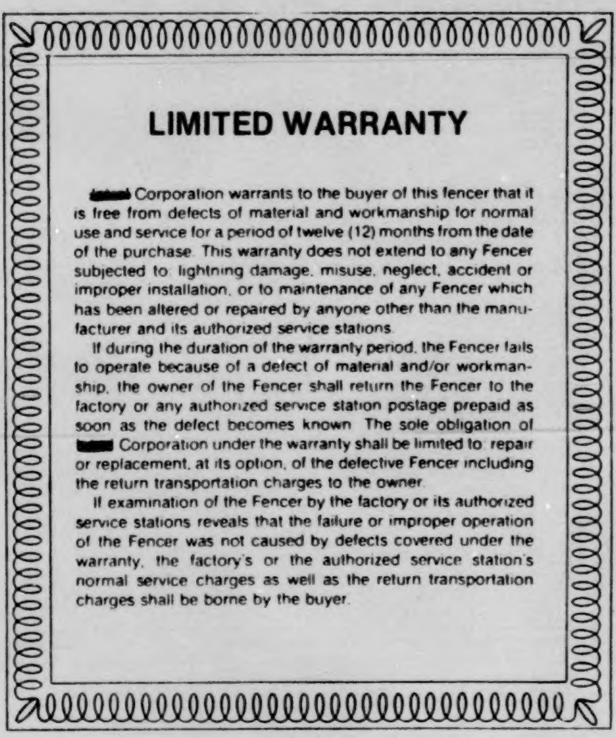
Consequential Damages--other damages caused by the failure of the guaranteed product, such as food that spoils because a freezer is defective

STUDENT HANDOUT

07/04/02

"Parts of a Warranty"

Read the following warranty and answer the questions.



LIMITED WARRANTY

[redacted] Corporation warrants to the buyer of this fencer that it is free from defects of material and workmanship for normal use and service for a period of twelve (12) months from the date of the purchase. This warranty does not extend to any Fencer subjected to lightning damage, misuse, neglect, accident or improper installation, or to maintenance of any Fencer which has been altered or repaired by anyone other than the manufacturer and its authorized service stations.

If during the duration of the warranty period, the Fencer fails to operate because of a defect of material and/or workmanship, the owner of the Fencer shall return the Fencer to the factory or any authorized service station postage prepaid as soon as the defect becomes known. The sole obligation of [redacted] Corporation under the warranty shall be limited to repair or replacement, at its option, of the defective Fencer including the return transportation charges to the owner.

If examination of the Fencer by the factory or its authorized service stations reveals that the failure or improper operation of the Fencer was not caused by defects covered under the warranty, the factory's or the authorized service station's normal service charges as well as the return transportation charges shall be borne by the buyer.

1. Is it a "Full" or "Limited" Warranty?
2. What parts of the product are guaranteed?
3. Who is the guarantor, the dealer or the manufacturer?
4. What does the guarantor promise--repair, replacement, or refund?
5. Are labor charges included?
6. If the product has to be shipped for repair, who pays the shipping; the customer or the guarantor?
7. How long is the warranty in effect?
8. To whom is the warranty extended?
9. Are there any limitations or disclaimers on the guarantee?

STUDENT COMPETENCY SHEET

MODULE 07	Special Sales
COMPETENCY STATEMENT 05	Schedule renting of equipment.

PERFORMANCE GUIDE

1. Identify inventory of equipment available for rental
2. Identify peak demands for each piece of equipment
3. Compute rental charge by hour, or daily rate.
4. Compute deposit.
5. Record rental.

LEARNING ACTIVITIES

1. Make a list of equipment you feel an agribusiness should have available for rental. Compare it to the rental inventory at an agribusiness in your area. With your class, discuss why an agribusiness would/would not keep a large rental inventory.

2. List the most common prices of equipment available for rental and the months when it would be the most in demand. Compare your list with another student's.

3. Talk with the manager of an agribusiness and find out:
   a. the average time a piece of equipment is rented
   b. risks involved in renting equipment
   c. precautions the company takes to prevent thefts, damage, etc.

4. Complete Student Handout 07/05/01 "Scheduling Rental Equipment". When you are finished, check your work with your instructor. If it is satisfactory, ask for the Evaluation.

EVALUATION

Given the necessary information, you will be able to tell the customers if they can rent a piece of equipment on the day they wish. You must be 100% accurate and you may not use any references.

EVALUATION

07/05

Your business has the following stock of rental equipment:

1 Hay Baler
4 Tillers
2 Sets of Plows
1 Brush Hog
6 Spreaders

On the following page you will find this month's rental calendar. Can the following people rent the equipment they need?'

	Name	Equipment	Dates/Time
1.	Clark Adams	Hay Baler	3rd and 4th
2.	Jason Huffman	Spreader	2 hrs.--16th
3.	Travis Beaver	Spreader	16th--2 hrs.
4.	Benjamin Blankenship	Brush Hog	10th--all day
5.	Steve King	Brush Hog	25th--all day
6.	Charlie Harrah	Plow	1st--3 hrs.
7.	Robert Woods	Tiller	15th--1 hr.
8.	Sara Lee	Tiller	20th--1 hr.
9.	Canter Post	Spreader	11th--3 hrs.
10.	Phyliss Boggess	Hay Baler	29th--16 hrs.

1 Hay Baler--Jones 1 Spreader--White 1 Tiller--White 2 Tiller---Shores	2 Hay Baler--Jones 1 Spreader--White 1 Tiller--White 2 Tiller---Shores	3 Hay Baler--Jones Brush Hog--Carte 3 Tiller--Head 2 Spreader-White 3 Spreader-Shores	4 1 Plow-Dodd 3 Tiller-Head 4 Spreader-Gee 2 Plow-Peoples	5 Plow-Dodd	6 7 Plow-Dodd
8 1 Tiller--Knopf 2 Tiller---Rawson 3 Tiller---Crofts 1 Spreader--Harlan 2 Spreader---Wolf	9 1 Tiller--Knopf 2 Tiller---Rawson 3 Tiller---Crofts 1 Spreader--Harlan 2 Spreader---Wolf	10	11 Brush Hog-Fyffe	12 Brush Hog-Fyffe	13 14 Brush Hog-Fyffe
15 Hay Baler--McBeth 1 Tiller--Herman 2 Tiller---Jones 3 Tiller---Sheler 4 Tiller---Bradv	16 Hay Baler--McBeth 1 Tiller--Herman 2 Tiller--Jones 3 Tiller--Sheler 4 9-12	17 Hay Baler-McBeth 1 Plow-Pritt 2 Plow-Rawson 1 Spreader-9-92-Clark	18 Hay Baler-McBeth Plow-Pritt 1 Tiller-Harmon	19	20 21
22 1 Spreader--Murray 2 Spreader---Mynes 4 Spreader---Hemlipp 5 Spreader---Hunt	23 Brush Hog--Bailey 4 Spreader--Ballangee 1 Tiller--Bolin 1 Spreader--Pritt Hay Baler--Gray	24 1 Tiller-Grimm 2 Tiller-Miller 3 Tiller-McClung Hay Baler-Gray	25 4 Tiller-Turk 1 Tiller-Grimm Hay Baler-Gray	26 Brush Hog-Drake 4 Spreader-Hamrick	27 28 Brush Hog-Drake 4 Spreader- Hamrick
29 1 Spreader--White 2 Spreader---Athens 3 Spreader---Moony 4 Spreader---Galler	30 Hay Baler--Williams 4 Spreader--Galler	31 Hay Baler-Ryner 4 Spreader-Galler			

STUDENT HANDOUT

07/05/01

"Scheduling Rental Equipment"

The purpose of this handout is to explain the most common ways agribusinesses handle renting equipment. When you have a job, your employer will tell you how your company schedules rentals.

Deposit

Many companies ask that the customers leave a deposit. A deposit is the money given as a partial payment or security. If the customer damages the equipment or fails to bring it back, the company keeps the deposit. If the customer brings the piece of equipment back on time, and not damaged, the company subtracts the deposit from the total rental charge.

Time

A company will rent equipment by the hour, half day, day, or week. This will depend upon how many pieces of equipment the company has for rent and the demand. For example, a customer wants to rent a tiller. If it is in November, the customer might be allowed to keep the tiller longer than if it was in June--a peak garden season. When you are working, your employer will explain their policy.

Keeping Track of Equipment

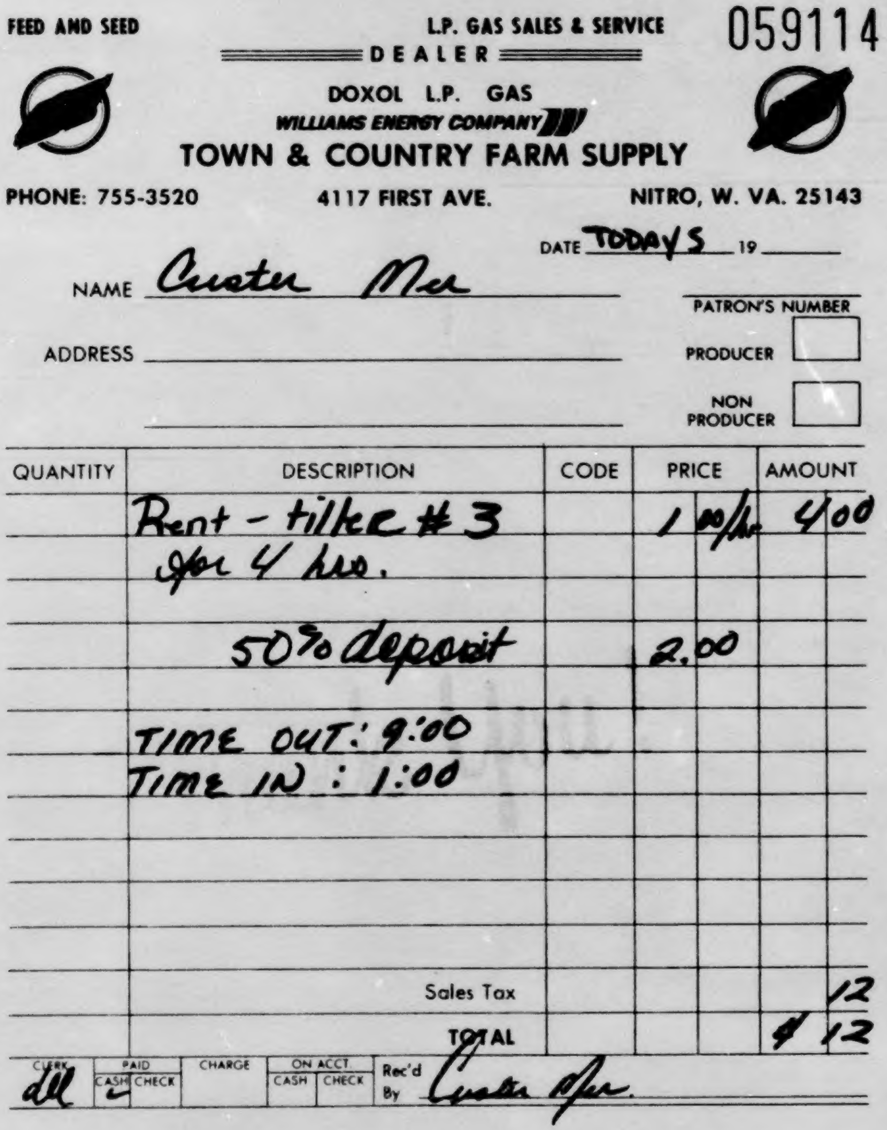
Each piece of equipment will have a number or some other type of identifying mark. When a customer rents a piece of the equipment, you will write down the number, letter, etc., of the piece of equipment.

Writing a Rental Sales Slip

Most businesses use sales slips to keep track of the rentals. You fill out the information as you would for a normal sale, except you write in the details of the rental.

You will file all of your rental slips in one place so you can quickly locate a piece of equipment. Sometimes customers may want to reserve a piece of equipment on a certain day. You should have a calendar where you can write down the day the equipment will be out. If you have this information handy, you will be able to tell a customer if a piece of equipment is available for rental.

STUDENT HANDOUT 07/05/01(continued)



FEED AND SEED **L.P. GAS SALES & SERVICE** 059114

DEALER

DOXOL L.P. GAS
WILLIAMS ENERGY COMPANY
TOWN & COUNTRY FARM SUPPLY

PHONE: 755-3520 4117 FIRST AVE. NITRO, W. VA. 25143

DATE TODAYS 19

NAME Custer Mc

ADDRESS

PATRON'S NUMBER

PRODUCER ☐

NON PRODUCER ☐

QUANTITY	DESCRIPTION	CODE	PRICE	AMOUNT
	Rent - tiller #3		1 00/hr	4 00
	for 4 hrs.			
	50% deposit		2.00	
	TIME OUT: 9:00			
	TIME IN : 1:00			
	Sales Tax			12
	TOTAL			$4 12

CLERK	PAID CASH	PAID CHECK	CHARGE	ON ACCT CASH	ON ACCT CHECK	Rec'd By
dll	✓					Custer Mc.

PRACTICE 07/05/01

Complete Rental Tickets for the people below.

1. Harry Jones wanted to rent a hay baler for 2 days. You gave him baler #2. It rained on the second day, so he kept it 2 additional days. Your rate is $50.00 a day, plus 50% deposit. You had a long waiting list for the baler. What is the amount Mr. Jones had to pay if he lost the deposit?

2. Aspen Richards rented a corn planter for 8 hours at $1.00 an hour. She paid for the rental in advance by check.

STUDENT COMPETENCY SHEET

MODULE 08 Stock

COMPETENCY STATEMENT 01 Plan stock supplies by seasons.

PERFORMANCE GUIDE

1. Identify agricultural needs by seasons.
2. Identify products to meet these needs.
3. Identify ordering deadlines.
4. Order products.

LEARNING ACTIVITIES

1. List the major agricultural products for your area. Be sure to include non-production products. When you are finished, compare your list with another student's. Add any products you may have left off.

2. Take each product you listed in Learning Activity 1 and make a list of the supplies a farmer or non-production worker would need throughout the year. Check your lists with the following people to try to get a complete list.
   a. another student
   b. your instructor
   c. manager of an agribusiness
   d. farmer
   e. non-production worker

   Report to your instructor any additions each person made to your list.

3. Divide the list you made in Learning Activity 2 into these five sections:
   a. products needed for summer
   b. products needed for fall
   c. products needed for winter
   d. products needed for spring
   e. products needed all year round.

   As you finish each list, have the same people review your work as in Learning Activity 2.

4. Visit an agribusiness in your area and list the products you do not have on your list (not brand names). If they are seasonal products, describe which season in which they are sold. Defend why the business would carry the items, even though they do not aid in the production of your area's agriculture. Your report may be oral or written.

5. Attend a lecture by a guest speaker on ordering seasonal items. Take notes to make sure you know--
   a. usual deadlines for seasonal items
   b. purposes of early season discounts
   c. problems in ordering products early.

   When you are ready, ask for the Evaluation.

EVALUATION 08/01

Given the seasons of the year, you will list the major seasonal products in your area. For each of the products, list the items an agribusiness should have to meet these needs. List the items by seasons. You may not use references.

STUDENT COMPETENCY SHEET

MODULE 08 Stock

COMPETENCY STATEMENT 02 Arrange and maintain stock.

PERFORMANCE GUIDE

1. Clean stock daily.
2. Straighten stock on shelves.
3. Store stock by special requirements, (such as light, temperature, etc.).
4. Lift and carry stock correctly.
5. Report damaged stock.
6. Report low inventories.

LEARNING ACTIVITIES

1. Read Student Handout 08/02/01 "Why Stockkeeping is Important". Use the points discussed in the handout and rate three retail businesses in your area. Present your findings to the class.

2. Complete Student Handout 08/02/02 "Arranging Stock". When you are finished, check your work with your instructor. If your work is satisfactory, go on to Learning Activity 3.

3. Talk with the person in charge of stock in an agribusiness in your area. From your talk, make a duty list of all the different tasks he/she may perform. Compare your list with another student's.

4. Attend a lecture/demonstration by your instructor on safety in handling stock. Take notes to make sure you know how to
   a. correctly lift heavy boxes
   b. use a box cutter
   c. how to load and unload a dolly.

   You must demonstrate each of the above tasks, and observe the safety precautions at all times.

5. Attend a lecture by a manager of an agribusiness on storing special stock. Take notes to make sure you know
   a. how to store pesticides
   b. how to store grain and feed seed
   c. how to store fertilizer.

   Be prepared to pass a quiz on the information. You must score 90% on the quiz.

EVALUATION--08/02

Answer the following questions with 90% accuracy. You may not use references.

1. Why is it important to keep the shelves full and neat? List four reasons.

2. Define these terms.
   a. forward stock
   b. under the counter stock
   c. shelf stock
   d. forward reserve stock
   e. warehouse stock

3. Why are products arranged by product purpose?

4. List the most common accidents which can occur from poorly handled stock.

5. List the problems which could occur from not storing products correctly.

STUDENT HANDOUT

08/02/01

"Why Stockkeeping is Important"

One of the more routine tasks you will do if you are working in a retail agribusiness is keeping the shelves stocked. Whether you are the manager or the newest, lowest paid employee, you should keep these points in mind about keeping the shelves stocked.

1. If your shelves are full, people feel like they have a wider choice, and the items are not "picked over".
2. If the stock is neat and clean, people don't worry about out-dated items, or poor quality from your store.
3. Well organized stock helps the salesperson find the customers' order quickly and easily. That is one point in making a good sale.
4. It is hard to sell an item that is dirty, damaged, or misplaced.
5. Well organized stock will keep customers from buying the wrong item, the wrong size, etc.
6. If the store is self-service, you will have happier customers if your items are easier to find.

STUDENT HANDOUT

08/02/02

"Arranging Stock"

Here are some terms with which you should be familiar.

1. forward stock--items placed so the customers can help themselves
2. under the counter stock--items arranged so the salespeople can get them as soon as they need them
3. shelf stock--items kept behind counters where the customer can see them
4. forward reserve stock--items kept out of the customers' way, but available so the salespeople can fill or replace the items as soon as they are sold
5. warehouse stock--items that are kept in a separate building or room other than the selling room

In an agribusiness, most of the items are grouped according to PRODUCT PURPOSE. For example, horse items are usually arranged with several common "horse products". You could expect to find horse shampoo, hoof polish, and saddle soap together as compared to the saddle soap on the counter, the hoof polish with shoe polish, and horse shampoo with the industrial cleaner.

PRACTICE

08/02/02

Visit an agribusiness and select one of the choices below. For your choice, list the products (not brand names) that are arranged together. Make another list of the related products found in another part of the store.

A. Rabbits
B. Home Garden
C. Dogs
D. Dairy Cattle
E. Chicken
F. Lawn Care

For each related item that is found in another part of the store, tell why it is there, and if/why/where you would move it.

STUDENT COMPETENCY SHEET

MODULE 08 Stock

COMPETENCY STATEMENT 03 Bin items according to established binning procedures.

PERFORMANCE GUIDE
1. Clean bin for products.
2. Follow recommended storage requirements.
3. Rotate coded items so the older is sold first.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area and make a list of all items that are "binned". Compare your list with another student's.

2. Talk with the manager of an agribusiness and find out the following:
   a. health regulations covering seeds and feeds in open bins
   b. why products are sold in open bins
   c. stock procedures

   Discuss your findings with your class.

3. Visit an agribusiness in your area and make a list of products that are coded so that the older items are sold first. Spot check a couple of products to find out if--
   a. the stock is arranged so that the older will be sold first
   b. the code is written so the average person can understand
   c. the code is placed on the item so it is easy to find

   Report your findings to your instructor.

EVALUATION

Given a specific product that is coded, you will describe orally or in writing the following:
- a. health procedures you will follow
- b. how you will rotate the items
- c. special storage requirements

You may not use references.

STUDENT COMPETENCY SHEET

MODULE 09 Accounting and Bookkeeping

COMPETENCY 01 Compute daily cash balance.

PERFORMANCE GUIDE

1. Record cash and checks on hand at the beginning of the day.
2. Record cash and checks taken in during the day.
3. Subtract money taken out during the day.

LEARNING ACTIVITIES

1. Read page 39 in Agricultural Business Procedures and Records.

2. Visit an agribusiness in your area. Ask to see any forms the business may use to record or compute the daily cash balance. Find out where the biggest mistakes are made in computing the cash balance.

3. Figure the daily balance on the problem on page 51 in Agricultural Business Procedures and Records. Check your answers with your instructor. If your answers are correct, ask for the evaluation.

EVALUATION

Compute the new cash balance at the end of the day with the following transactions with 100% accuracy. You may not use references. Show your balance for checks, currency, and the total.

Balance at Hand

cash slip	$ 14.98
charge slip	10.43
check	22.18
cash slip	37.19
charge slip	18.95
bank deposit	200.00
check	69.00
charge slip	371.00
cash out (postage)	3.15
charge slip	49.63
cash out (freight)	10.80

STUDENT COMPETENCY SHEET

MODULE 09	Accounting and Bookkeeping
COMPETENCY 02	Balance customer accounts.

PERFORMANCE GUIDE

1. Get customer's file.
2. Enter date.
3. Enter description of items.
4. Compute running balance.
5. Enter payments.
6. Compute running balance.

LEARNING ACTIVITIES

1. Complete student handout 09/02/01 "Filing Basics". When you are finished, check your answers with your instructor. If they are correct, go on to Learning Activity 2.

2. Complete student handout 09/02/02 "Entering Customer's Debits and Credits". When you are finished, check your answers with your instructor. If they are correct, go on to Learning Activity 3.

3. Visit an agribusiness in your area. Ask to see the company's filing system/customer records. Report orally or in writing why you think the system is or is not satisfactory.

4. Complete student handout 09/02/03 "Practice Problems". Do not use any references. When you are finished, check your answers with your instructor. If they are correct, ask for the Evaluation.

EVALUATION

You will be given a customer's file. Enter the debits and credits and compute the balance. You may use a calculator or an adding machine. You must be 100% correct.

EVALUATION 09/02

Following is a list of daily transactions that are to be posted on the account of James H. Finley. Enter each debit and each credit and keep a running balance for the account. The previous account balance is $89.21.

September 4, 1978--

Purchased on account	
15 lube tubes	$ 8.25
5 T 6-24-24 Fertilizer	600.00
200 100# 32% Beef Maker	1820.00

September 9, 1978

Paid on account	$2000.00
Purchased on account	
1 gal. Antifreeze	4.45

September 12, 1978

Purchased on account	
5 100# Soybean Meal	$ 45.00
2 T Bulk Lime	164.00
5 B. Baler Twine	73.35
100# Salt	2.94

September 13, 1978

Purchased on account	
2500# Shelling	175.00

September 17, 1978

Paid on account	500.00

September 21, 1978

Purchased on account	
2 T 40% Hog Supplement	400.80
1 5 gal. Flyspray	16.95
Paid on account	650.00

STUDENT HANDOUT 09/02/01

"FILING BASICS"

The purpose of this handout is to explain the very basic rules of filing, and how to file materials correctly. Well kept files will save you time and money.

1. Always check through papers which are stapled or clipped together to see if they should be filed together.

2. Remove all paper clips and staple the papers.

ALPHABETIC FILING SYSTEM

You will probably use an alphabetic filing system when you are working on the job. The words on the file are put in order by their first letters. If two or more words start with the same letter, you use the second letter. Look at the example below:

Words in order by their first letter--

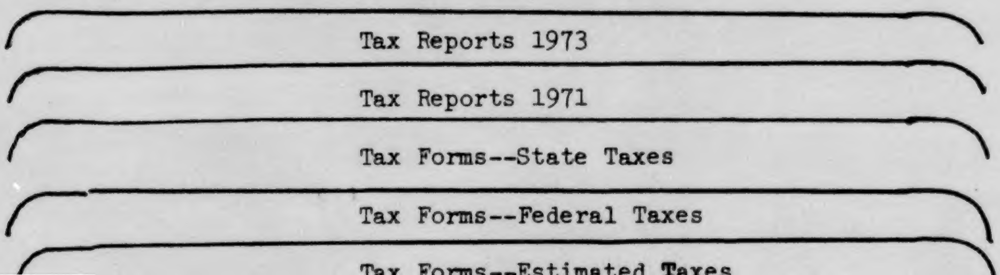
Appelton
Boggess
Carter
Davis
Ellison
Fransico
Grumppe
Harrison

Words with the same first letter--

Carter
Church
Clan
Commodore
Cristy
Crites
Crockett
Cunningham

To file papers alphabetically, you should first sort the papers by subject, and alphabetize the subject. The papers should then be placed in the front of their subjects folder in the file drawer.

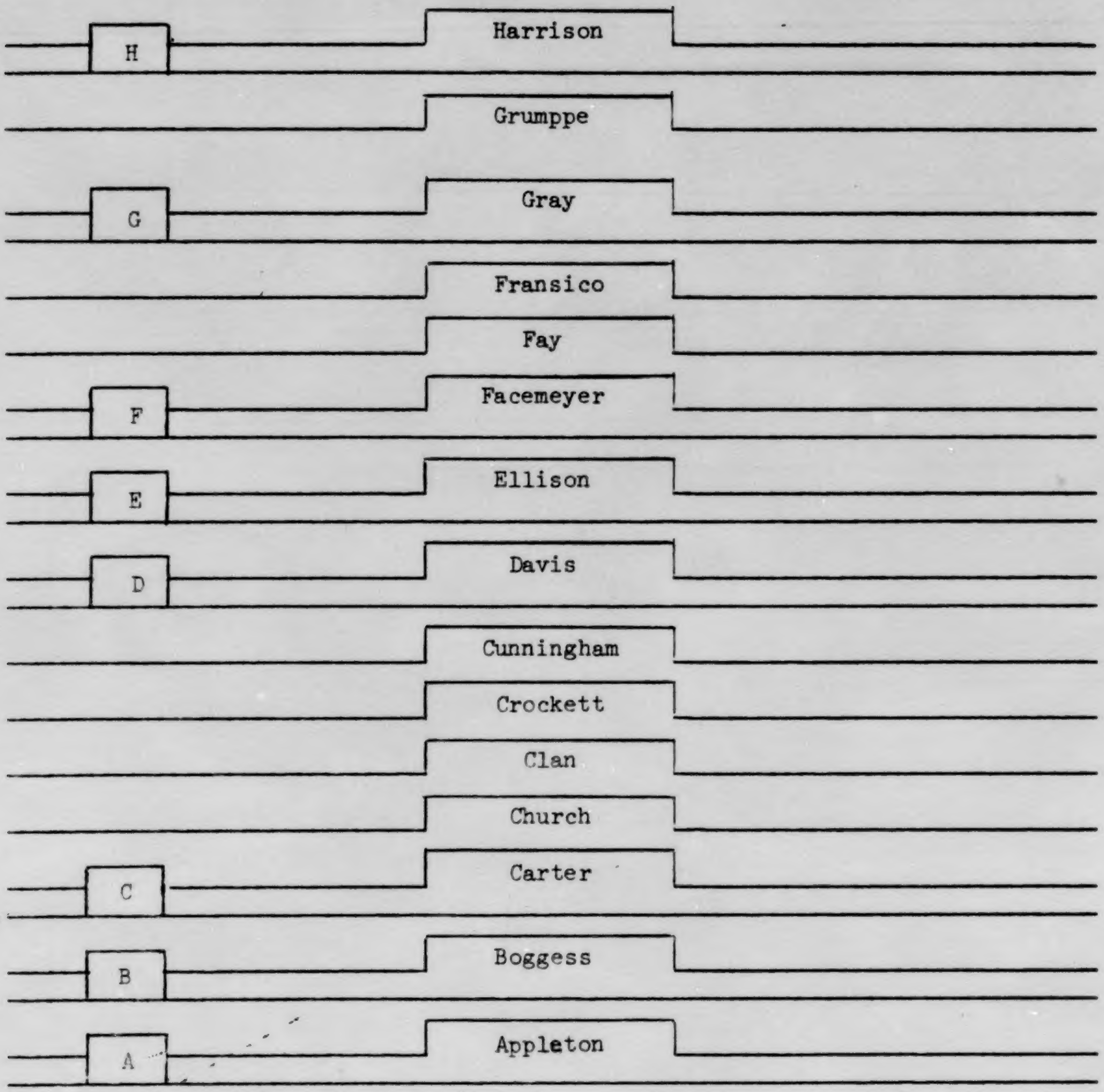
If parts of the title are numeric(numbered), arrange them in chronological order(by the time it occurred)--1973 would come before 1978. The files of tax forms and reports would look like the one below:



The file drawers will probably contain alphabetical files for one subject.

One drawer might have CUSTOMER ACCOUNTS and then have another--WHOLESALE ACCOUNTS.

A file drawer for customer accounts might look like the sketch below. Notice the files are divided by guides labeled with letters of the alphabet.


H
Harrison
Grumppe
G
Gray
Fransico
Fay
F
Facemeyer
E
Ellison
D
Davis
Cunningham
Crockett
Clan
Church
C
Carter
B
Boggess
A
Appleton

Practice

Alphabetize these names, last names first. When you are finished, check your answers with your instructor.

Larry R. Cottrell
Delma Caperton
William B. Bright II
Helmy Zaki
O. E. Royal
John C. McGinnes
Albert Anson
Lewis R. Hardin
Linda Farris
Jack Cobb
Capital City Industrial Supply Co.
Captain Kirk
Donna Long
H. C. Carson
William A. Bell
Appliance Buyers Inc.
William V. Bell
Pete Zain
Jas Turley
Bethel Starr
William B. Bright
Ruby Melton
Capital Financial Service
Viola Parkins
Walter H. Gilley
Ringo Starr
Lon Hardin
William Zahrndt
Steven Jett
Cal Kiek
Diana Long
John McCarty

STUDENT HANDOUT

09/02/02

"Entering Customer's Debits and Credits"

The purpose of this handout is to teach you to maintain a customer's account.

First, there are a few basic terms with which you need to be familiar.

CREDIT--this is an entry on an account of a payment

DEBIT--this is an entry on an account of a debt (the person owes the company)

If you can keep these terms straight, you will not have any trouble.

You will keep a running account for each customer who uses credit. The forms you use will depend upon who you work for, but they will have the following parts as is shown on the next page.

1. Date--Always fill in the date. This way you can tell how long a debt has gone before it was paid.
2. Item--Write brief descriptions of the items the customer has purchased.
3. Debit--Enter the amount the item cost in this column.
4. Credit--Enter the amount the customer pays in this column.
5. Balance--This is a running balance column. Keep it up to date and you can tell very quickly how much a customer owes you. All you have to do is add charge to the balance column and subtract payment from the balance column.

Name Last Name First

Account Number 814-54

193

Address

	Initials	Date
Prepared By		
Approved By		

Date	Items	Debit	Credit	Balance
	Balance of Forward			
10/3/79	Western saddle	310 49		00
				310.49
11/1/79				
			310 49	00
11/4/79	4 salt blocks	4 80		
11/4/79	1 qt fly spray	2 20		4 80
	50# horse & mule feed	14 31		7 00
				21 31

Practice

Get ledger sheets from your instructor and balance these customers' accounts.

1. Kathy Jones Account #7-11-52
1218 New River Drive
Summersville, WV

Previous Balance		16.95
April 3	200# dairy supplement	30.18
	200# oats	13.95
	15 salt blocks	16.45
April 25	payment	63.00
May 19, 1979		
	20 rods fence	43.80
	15 bales twine	226.50
May 29, 1979	payment	250.00

Answers

Balance April 2 ____________

Balance April 25 ____________

Balance May 29 ____________

2. Napoleon Clyde Account #2-34-56
328 Nottingham Road
South Charleston, WV

Previous Balance		639.15
April 10	payment	600.18
April 10	15 T lime	262.50
	3 T 5-20-20 fertilizer	306.75
May 1	payment	516.80

ANSWERS

Balance April 10 ____________

Balance May 1 ____________

3. Chris Klaus
4428 Gladbeck Dr.
Huntington, WV

Account #6-14-24

Previous Balance		.00
April 2	300# corn	24.00
	500# molasses	30.00
	300# oats	18.95
	1 bu timothy seed	10.50
April 25	350# soybean meal	34.00
	300# dairy supplement	38.00
May 1	payment	555.00
June 1	bridle	32.00
	lead chain	2.95
	hoof polish	3.25
	saddle soap	2.19

Balance April 25 ______________
May 1 ______________
June 1 ______________

Student Handout
09/02/03
Practice Problems

Following is a list of daily transactions that are to be posted on customer accounts. Compute a daily balance for each customer. The previous balance for each account is $0.00.

April 1, 1979

George Harris--

Purchased on account

5 bu. Ranger Alfalfa	$311.50
7 bu. Alfalfa	77.00
7 50# Agricultural Lime	14.00

Betty Simmons--

Purchased on account

1 T 40% Poultry Supplement	$202.00
2 50# Oyster Shell	3.64

Paid on account	100.00

T. and J. Farms Inc.--

Purchased on account

3 T 6-24-24 FERTILIZER	$395.04

April 2, 1979

T. and J. Farms, Inc.--

Purchased on account	
500 bu. Seed Wheat	$575.00
2 100# Calf Starter	19.24
Paid on account	500.00

April 3, 1979

Betty Simmons--

Purchased on account	
1 5 gal. Flyspray	$16.95
1 gal. Antifreeze	4.45

George Harris--

Paid on account	300.00

April 4, 1979

Betty Simmons--

Paid on account	75.00

April 5, 1979

George Harris

Purchased on account	
5. B. Baler Twine	73.25

T. and J. Farms, Inc.--

Purchased on account	
6 4# Salt Blocks	2.40
10 bu. Seed Corn	350.00

STUDENT COMPETENCY SHEET

MODULE 09 — Accounting and Bookkeeping

COMPETENCY 03 — Balance bank statement against company books.

PERFORMANCE GUIDE

1. Find the balance figure for the month before.
2. Add service items that have been deducted.
3. Check off checks that have gone through the bank.
4. Subtract checks that have not reached the bank.
5. Compare the figure to company record.

LEARNING ACTIVITIES

1. Read page 47-48 "Reasons for Checking Bank Statements at the End of the Month" in Agricultural Business Procedures and Records. Be prepared to pass a quiz on the information.

2. Read page 48 "Bank Statement" in Agricultural Business Procedures and Records. Define these terms:

   a. service fee
   b. certified check
   c. debit memo
   d. credit memo
   e. returned item
   f. overdraft
   g. ready reserve

   If you have trouble defining any of these terms, contact a local bank. They will explain the terms to you.

3. Read the "Formula" on page 48-50 in Agricultural Business Procedures and Records. Be prepared to pass a quiz on the information.

4. Work Problem #1 on page 50 in Agricultural Business Procedures and Records. When you are finished check your answers with your instructor. Work through each step of the formula with your instructor until you find your mistake.

5. Work problem #2 on page 51 in Agricultural Business Procedures and Records. Work Learning Activity 6 in Agricultural Business Procedures and Records.

6. Read page 52 and work problems 3, 4, and 5 on pages 53-54. Check your answers with your instructor after you finish each problem. When you are ready, ask your instructor for the evaluation.

EVALUATION 09/03

Given the company books and the bank statement for a company, you will balance the bank statement against the company books. You must be 100% correct. You may not use any references. You may use a calculator or an adding machine.

The bank is always correct. If you find a mistake, circle it and then correct it on the company books.

Feedem, Seedem, and Weedem

August

Beginning balance $45,372.00

Checks written		Deposits
#201	59.20	200.00
#202	613.00	639.00
#203	12.18	400.00
#204	123.45	
#205	54.32	
#206	72.84	
#207	69.30	
#208	83.17	
#209	49.00	
#210	12.18	
#211	37.60	

Final balance ______________

Trust Bank

August

Beginning balance $45,372.00

Checks cancelled		Deposits
#203	12.18	200.00
#204	123.45	639.00
#207	69.30	400.00
#201	59.20	
#208	83.17	
#209	49.00	
#205	54.32	
SC	.70	

End of month balance ______________

Final balance ______________

STUDENT COMPETENCY SHEET

MODULE 10 Pricing

COMPETENCY STATEMENT 01 Explain factors that affect retail prices.

PERFORMANCE GUIDE
1. Identify factors that affect the producer's prices.
2. Identify factors that affect processors' prices.
3. Identify factors that affect wholesalers' prices.
4. Identify factors that affect retailers' prices.

LEARNING ACTIVITIES

1. Read pages 4-7 in Marketing Agricultural Products and define the terms below in your own words.
    a. marketing
    b. market functions
    c. assembly
    d. grading and standardizing
    e. transportation
    f. processing
    g. packaging
    h. storage
    i. financing
    j. risk bearing

    Be prepared to pass a quiz with 80% accuracy on the definitions.

2. Read pages 10-15 in Marketing Agricultural Products and answer the questions on page 13-14. When you are finished check your answers with your instructor.

3. Go to your library and find one newspaper or magazine article on the Farmer's Strike of 1978-1979. Report on the article to the class.

4. Ask your instructor for help, or select on your own a producer of an agricultural product. Talk to this producer and make a list of the factors that cause his/her prices to go up/down. Report on your findings to your instructor.

5. Select a processor of an agricultural product. Talk to this processor and make a list of the factors that cause his/her prices to go up/down. Report on your findings to your instructor.

STUDENT COMPETENCY SHEET 10/01

6. Select a wholesaler of an agricultural product. Talk to this wholesaler and make a list of the factors that cause his/her prices to go up/down. Report on your findings to your instructor.

7. Select a retailer of an agricultural product. Talk to this retailer and make a list of the factors that cause his/her prices to go up/down. Report on your findings to your instructor.

8. Select one factor that appears in each market function and explain what could be done to help reduce its effects on retail prices.

EVALUATION

You will be given an agricultural product. Trace the product through the market functions and explain the factors that will affect the retail price. You may not use references. Your report must be clear and include each of the steps of market functions.

STUDENT COMPETENCY SHEET

MODULE 10 Pricing

COMPETENCY STATEMENT 02 Identify common techniques in pricing.

PERFORMANCE GUIDE

1. Define and identify leader.
2. Define and identify loss leader.
3. Identify minimum price ban.
4. Define nonsigner clause.
5. Identify false advertising practices using manufacturer's suggested retail price.

LEARNING ACTIVITIES

1. Read Student Handout 10/02/01 "Odd Numbered Prices". Debate the last sentence of the handout with another student. Use local stores in your area to support or argue the statement.

2. Complete Student Handout 10/02/02 "Laws and Pricing". When you have finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 3.

3. Attend a lecture by a speaker from the Better Business Bureau and ask about pricing laws in West Virginia. Be prepared to pass a quiz on the information.

4. Make 2 lists of arguments why a store 1) should or 2) should not obey a nonsigner clause. Check your work with your instructor.

EVALUATION

Given questions on pricing techniques used in pricing, you will answer the questions with 90% accuracy without using references.

1. Why do stores use odd numbered prices?

2. Define "leader".

3. Give one example of a leader.

4. Define loss leaders.

5. Give one example of loss leaders.

6. What do minimum price laws require?

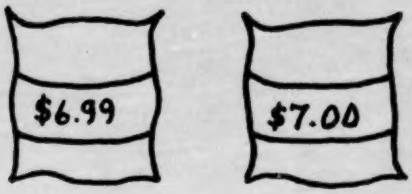
7. Define "nonsigner clauses".

STUDENT HANDOUT

10/02/01

"Odd Numbered Prices"

Would you pay $6.99 for a bag of seed or $7.00?



Even though there is only a penny difference in the true prices, most people think they are getting a bargain by purchasing the the $6.99 bag. The odd number draws attention to the smaller round sum. You see the six instead of the seven.

People have proven that even though they won't pay $3.00 for an item, they will buy it if it is $2.97.

Stores who try to get customers through lower prices rather than quality will often price in odd numbers.

STUDENT HANDOUT

10/02/02

Laws and Pricing

Even though we live in a "free enterprise system", there are some laws and "ethics" that store owners are required and expected to follow. The purpose of this handout is to show you some of the laws and ethics that store keepers follow.

"GET THEM INTO THE STORE FIRST--THEN THEY WILL BUY"

A lot of stores feel that their first efforts have to be getting the people into the store. This of course is true, but sometimes the retailers will price sale items just above cost to get the people into the store. These items are called LEADERS. Sometimes the stores will sell the item for less than cost. This is called a LOSS LEADER. This low price also makes customers feel that all of their prices are low.

Brand names that most people know are often used as leaders. The manufacturers who make the brand don't like for stores to use their items for leaders because people will expect the low price always and then not buy it in the future.

In some states, there are "Minimum Price Laws". It makes stores charge a price that covers the wholesale price and the stores operating expense.

Manufacturers have some control over the prices that retailers sell the product. This is called a NONSIGNER CLAUSE. If one store (retail) signs a contract with the manufacturer to sell at the manufacturer's suggested retail price--all of the stores in the state have to sell the product at the same price.

Go to a business in your area and find examples of the following:

a. Leader
b. Loss Leader
c. Brand Name Leader
d. Item "Selling Less Than Manufacturer's Suggested Retail Price"

STUDENT COMPETENCY SHEET

MODULE 10	Pricing
COMPETENCY 03	Record markups and markdowns.

PERFORMANCE GUIDE

1. Determine amount of markup in wholesale price.
2. Enter markup in records.
3. Determine amount of markup in retail price.
4. Enter markup in records.
5. Determine amount of markdown in wholesale price.
6. Enter markdown in record.
7. Determine amount of markdown in retail price.
8. Enter markdown in records.

LEARNING ACTIVITIES

1. Read Student Handout 10/03/01 "Markdowns". When you are finished, visit an agribusiness in your area and list the items that have been marked down and describe the reasons. If you cannot tell the reason for markdown, ask the manager.

2. Read Student Handout 10/03/02 "Markups". After you have read the handout, make a list of ten products you feel will have a high markup and ten products that will have a low markup. Explain why you selected the items.

3. Visit an agribusiness and show your list that you made in Learning Activity 2 to the manager. Make any changes where needed and write down the manager's explanations. Share your work with your instructor.

4. Talk with the manager of an agribusiness and find out how markups and markdowns are recorded. Make your own form to record markups and markdowns. Show your work to your instructor. When you are ready, ask for the Evaluation.

EVALUATION 10/03

Given the form you developed for recording markups and markdowns, record the following price changes for the items below. The amount of the price change must be identified as a markup or markdown.

	Item	Wholesale Price	Retail Price	Retail Price Change
1.	Rabbit Salt Blocks	10 blocks $2.79	$.59 ea.	2 for $.70
2.	Bluegrass Lawn Seed	$1.10 lb.	$7.73 5 lb.	$1.50 lb.
3.	Antifreeze	$3.25 gal.	$5.00 gal.	$7.25 gal.
4.	Horse And Mule Feed	$.23 lb.	$16.00/50 lbs.	$.45 lb.

STUDENT HANDOUT
10/03/01

"Markdowns"

A markdown is when you reduce or lower the original retail price. You markdown items for a lot of reasons--for a sale, to get rid of slow moving items--or to get rid of damaged goods. If you give discounts to employees or customers for any reason, this is called a markdown.

Anytime you markdown an item, you are cutting the profits. Often times a markdown is an error. The less a business has to markdown items the greater their profits are going to be. Below are some reasons for markdown.

1. "BEAT OUT THE STORE NEXT DOOR" A merchant may markdown items because a competitor is selling the same item cheaper.

2. "THIS STUFF LOOKS AWFUL" Stock that has been around for a long time may be worn or dirty. If you lower the cost, some customers will buy the item.

3. "I WANT TO RETURN THIS" Often times you have to markdown an item after a customer has returned it because it is no longer new.

4. "WHERE DID ALL THIS STUFF COME FROM THAT NOBODY WANTS?" A lot of times a buyer will buy too much or too many of an item and then find out that the people don't want to buy the items. The store either has to mark the item down or lose money.

STUDENT HANDOUT

10/03/02

"Markups"

A markup is the amount you charge your customers over and above the price you paid the wholesaler. The higher the markup, the more profit you will make after you pay all of your other business expenses. This handout is to give you some of the ways of marking up items and a better understanding of why markups are different for different items.

"I HAVE TO BE ABLE TO PAY MY COMPANY'S BILLS"

After a store owner buys the products from a wholesaler, there are some expenses that need to be paid in order to sell the product. Below are some of those expenses:

a. rent
b. payroll
c. advertising
d. taxes
e. utilities
f. repairs
g. insurance
h. depreciation
i. professional services (lawyers, accountants, etc.)

"I WANT TO MAKE AS MUCH MONEY AS POSSIBLE"

The customer decides if an owner's markups are too high. If the store is too expensive, customers will go to another store for the same product. If an item moves quickly, a low markup will be used. The owner doesn't have to worry about selling the item. On slow moving items, an owner will have to have a higher markup in order to pay for the item to "sit around".

Some owners balance the markup--where one item has a 5% markup, another item may have 15% markup. The owner is figuring on an average of a 10% markup on his/her store.

To know what markup to charge, people use percentage tables, or set prices by the manufacturer.

STUDENT COMPETENCY SHEET

MODULE 10 Pricing

COMPETENCY STATEMENT 04 Compute markups on wholesale items.

PERFORMANCE GUIDE

1. Compute freight cost.
2. Compute percentage markup.
3. Compute cost markup.
4. Compute selling price.

LEARNING ACTIVITIES

1. Read pages 64-72 in Agricultural Business Procedures and Records. Complete the problems in figuring freight charges. When you are finished, check your answers with your instructor. When they are correct, go on to Learning Activity 2.

2. Read pages 72-73 in Agricultural Business Procedures and Records. Contact an agribusiness and find out the biggest contribution affecting their markup price. Discuss each of the 9 costs listed in the text with the manager. Prepare a written or an oral report on the information you receive.

3. Read pages 73-75 in Agricultural Business Procedures and Records. Work the problems on page 75. Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 4.

4. Contact an agribusiness in your area and do one of the following:
    a. compare the local markup between different products

    OR

    b. compare the local markup between different brands of the same product.

Discuss what you find with your instructor. If your work is satisfactory, ask for the Evaluation.

EVALUATION

Compute the markup, selling price, or percentage, for the following items. You may not use references. You must score 90%.

Item	Cost Per Unit	% Markup	$ Markup	Selling Price
Timothy	$11.00 bu.	15.0		
6-12-12 Fertilizer	78.78 ton	13.6		$89.49
Soybean Meal	9.00 hundred		1.98	
40% Poultry Supplement	202.00 ton	22.0		
Oats	6.90 hundred			7.34
Antifreeze	4.45 gal.	25.0	1.11	

STUDENT COMPETENCY SHEET

MODULE 11	Inventory
COMPETENCY 01	Use necessary forms and records for inventory control.
PERFORMANCE GUIDE	1. Enter actual count for monthly inventory. 2. Enter decription of items. 3. Enter unit for monthly inventory. 4. Enter number of units. 5. Enter unit price. 6. Compute work for monthly inventory. 7. Enter items sold for perpetual inventory. 8. Enter items purchased for perpetual inventory.

LEARNING ACTIVITIES

1. Read pages 76-79 in Agricultural Business Procedures and Records and answer the following:

    a. Define inventory.
    b. Explain the importance of inventory records.
    c. Why is overstocked inventory unwise.
    d. Why is an understocked inventory unwise.
    e. Define turn over rates.

2. Visit an agribusiness in your area and find out their desired turn over rates for the following:

    a. feed
    b. fence
    c. paint
    d. hardware
    e. machinery
    f. seed
    g. oil and grease
    h. building materials
    i. general farm supplies

    Explain how you arrived at these figures.

3. Select two of the management uses of inventory records listed on page 78 in Agricultural Business Procedures and Records. Make a display to show each of the uses.

4. Read pages 79 "Inventory forms" in Agricultural Business Procedures and Records and answer the following.

    a. Why do you take the actual count by different locations?
    b. How can there be ½ units?
    c. Would it be necessary to list brand names?

5. Complete the exercise as told on page 81 in Agricultural Business Procedures and Records. When you are finished check your answers with your instructor.

6. Read page 81-82 in Agricultural Business Procedures and Records and answer the following:

    a. Define perpetual inventory.
    b. Why is there a form for each item?

   Work the sample problems on page 82. When you are finished, check your answers with your instructor. If your answers are correct ask for the evaluation. If not, ask your instructor for help.

EVALUATION

Complete the exercise on page 83 in Agricultural Business Procedures and Records. You must be 100% accurate. You may not use any additional references.

STUDENT COMPETENCY SHEET

MODULE 11 Inventory

COMPETENCY 02 Take a physical inventory.

PERFORMANCE GUIDE

1. Arrange stock.
2. Inspect stock.
3. Count and record item, cost, and/or selling price.
4. Separate inventory by departments and type of item.
5. Compute totals.

LEARNING ACTIVITIES

1. Visit an agribusiness in your area. For each of the products below, list reasons why they might not be counted in an inventory.

   a. feed
   b. seed
   c. fertilize
   d. grain
   e. equipment

   Check your work with your instructor.

2. Watch an inventory for 2-3 hours at an agribusiness in your area. Report back to the class the way the items are recorded, the different departments used and major problems the manager has in taking inventory.

3. Take a physical inventory of the following. If you do not count an item, explain why.

   a. furniture in your classroom
   b. supplies in your classroom
   c. your locker

Check your work with your instructor. Your instructor may ask you to defend your categories. If your work is satisfactory, ask for the evaluation.

EVALUATION

Your instructor will assign you a section of a store or stock room. You will be given the forms to use. Take an inventory. You must arrange the stock, count and record only salable items, keep items in separate departments and compute totals. Your computations must be 100% accurate.

STUDENT COMPETENCY SHEET

MODULE 12 Shipping and Receiving

COMPETENCY STATEMENT 01 Complete orders for wholesale purchase.

PERFORMANCE GUIDE

1. Write company's name and address.
2. Write your company's name and address.
3. Write where items are to be sent.
4. Date the purchase order.
5. Write shipping instructions.
6. Write terms of payment.
7. Write date needed.
8. Write description of order.
9. Write name authorizing purchase.

LEARNING ACTIVITIES

1. Read pages 58-59 in Agricultural Business Procedures and Records. Be prepared to pass a quiz (100% accuracy) on identification of the parts of a purchase order.

2. Visit an agribusiness in your area. Ask the manager to explain how he/she completes the form if they do it differently from the steps outlined in Learning Activity 1. Outline differences in a written report. Compare your information with another student's.

3. Ask a manager of an agribusiness in your area to let you look through wholesale catalogs. Prepare a report on how the manager selects and orders products for the business.

4. Work problems 1 and 2 on page 64 in Agricultural Business Procedures and Records. When you are finished, check your work with your instructor. If they are satisfactory, go on to Learning Activity 5.

5. Complete Student Handout 12/01/01 "Practice Problems". When you are finished, check the answers with your instructor. If they are satisfactory, ask your instructor for the Evaluation.

EVALUATION

Given a wholesale catalog, and a purchase order, you will select five items you wish to purchase for your business. Complete the purchase order. All entries must be clearly written and every line completed as needed. You may not use references.

STUDENT HANDOUT

12/01/01

Ask your instructor for sample purchase orders. Complete the purchase orders for the following items. Your company's name, sales clerks, dates, etc., are your choice. Do not use any references.

1. Your company is buying from Feedem, Weedem, and Seedem, in Houston, Texas, 50 tons of 5-20-20 Fertilizer at $98.00 a ton. The fertilizer is to be shipped by rail and delivered six weeks from today. You must pay for the shipment.
2. Your company is buying from Kentucky State Wholesalers in Lexington, Kentucky, 25 fifty-five gallon drums of Antifreeze at $30.00 a drum. You must pay $10.00 per drum deposit. The antifreeze is to be shipped via Kentucky's State Wholesalers' truck. They will pay for shipment. You need the antifreeze by the 10th day of next month.

STUDENT COMPETENCY SHEET

MODULE 12 Shipping and Receiving

COMPETENCY STATEMENT 02 Check invoice against shipments.

PERFORMANCE GUIDE

1. Count items in shipment.
2. Inspect items for damage.
3. Compare shipment with receiving record.
4. Compare shipment with bill of lading.
5. Compare shipment against invoice.
6. Report any errors or damaged items.

LEARNING ACTIVITIES

1. Read page 60, "The Receiving Report", in Agricultural Business Procedures and Records and complete the following:
   a. identify the parts of a receiving record
   b. define bill of lading
   c. identify the parts of a bill of lading
   d. compare invoice with bill of lading and the receiving record.

   Be prepared to pass a quiz on the above information.

2. Visit an agribusiness in your area and collect samples of receiving records, bills of lading, and invoices. If the items are different from company to company, explain the differences to your class or instructor.

3. Attend a lecture by your instructor or guest speaker on checking the receiving record and bill of lading with the invoice. Take notes to make sure you know how to
   a. count merchandise quickly and accurately
   b. correct invoice
   c. notify company in case of error or damaged merchandise.

4. Check invoices, bill of lading, and receiving records against shipments. Your instructor will give you the items and the forms you need. Report any errors to your instructor. When you are ready, ask for the Evaluation.

EVALUATION

You will be given a shipment of goods, a receiving record, bill of lading, and invoices. Check the shipment against the invoices. You must identify any errors and describe the steps you will follow to notify the company. You may not use any references. All errors must be identified.

STUDENT COMPETENCY SHEET

MODULE 12	Shipping and Receiving
COMPETENCY 03	Compute postal charges.
PERFORMANCE GUIDE	1. Select class of mail use. 2. Weigh letter and/or package mail. 3. Use weight/rate chart to find amount.

LEARNING ACTIVITIES

1. Complete Student Handout 12/03/01 "Classes of Mail". When you are finished, check your work with your instructor. If it is satisfactory, go on to Learning Activity 2.
2. Complete Student Handout 12/03/02 "Computing Letter Mail Charges". Check your answers with your instructor. If they are satisfactory, go on to Learning Activity 3.
3. Complete Student Handout 12/03/03 "Computing Package Mail Charges". Check your answers with your instructor. If they are satisfactory, ask for the Evaluation.

EVALUATION

You will be given the description of 15 different articles of mail. Compute the postage. You may use references. You must score 100%.

EVALUATION 12/03

1. You must send in your order for 500 ribbons for a horse show you are sponsoring. The order blank is only one page long. How much postage will it take to mail your order?

2. Which would be cheaper? To send books weighing 6 lbs. priority mail or third class?

3. How much would it cost extra to send a letter special delivery?

4. Would it be cheaper to send a 10 lb. box special delivery, priority mail, or special handling?

5. You have 100 sale advertisements weighing 8½ oz. How much is the postage going to cost you?

6. You have to prove you paid for the return of a damaged piece of merchandise worth $600.00. You mailed it yesterday. How much is the post office going to charge you to get a return receipt?

7. You mail 6 oz. of your special hybrid corn seed to the agricultural extension service. How much will it cost you?

8. You need to send a tractor part as soon as possible to the next county. It weighs 12½ oz. What class do you use? How much?

9. What would you be charged if you sent a piece of merchandise weighing 14 oz. in a regular letter envelope to Louisiana?

10. How much will the insurance fee be for a box containing a saddle worth $325.00?

PART II

Compute the following postal charges. You may assume that all the packages are mailed in the state of West Virginia. Show the class, zone, and how you computed the amount.

1. You are mailing a package weighing 3½ lbs. to a customer in Wheeling, West Virginia.

2. Rush a fragile piece of merchandise to a customer in Naples, Florida 33942. The package weighs 32 pounds.

3. A good customer has been in an accident, so you want to send some new books to be read while she is bed ridden. The books weigh 5½ lbs. She lives in Anthony, West Virginia.

EVALUATION--PART II--12/03

4. You received a damaged shipment of choice supplies from Cutler Bills in Dallas, Texas 75230. The store promises to rush you new merchandise as soon as they receive the damaged merchandise. The package weighs 54 lbs. and is valued at $153.00. How do you send it and how much does it cost? Show your work.

5. You receive a request from a customer to mail him all of the free information you have on government regulations on the use of pesticides and insecticides. What class do you use?

STUDENT HANDOUT

12/03/01

"Classes of Mail"

The purpose of this handout is to teach you the different "classes" your mail may be shipped. If you have a good working knowledge of these classes you may save yourself, your boss, and your customers time and money.

I. EXPRESS MAIL

If you take an article to a post office by 5:00 p.m.(afternoon) you are promised that the article will be delivered by 3:00 p.m. the next day, or it can be picked up by 10:00 a.m.(morning).

For the price the article is insured, you get a receipt and a record that it is/is not delivered at the post office to where you sent it.

You can mail anything up to 70 lbs. under Express Mail.

II. FIRST CLASS

First class mail is the fastest form of mail delivery. Most articles of correspondence are sent first class. You could call it letter mail.

III. SECOND CLASS

Examples of second class mail are newspapers and magazines. The rates are cheaper and the delivery is slower. You have to have a permit to send materials second class.

IV. THIRD CLASS

Examples of third class mail includes circulars, books, catalogs, and other printed matter. You can also send merchandise, seeds, cuttings, bulbs, roots, and plants. All third class mail weighs less than 16 oz. You cannot send any material that is typed or handwritten 3rd class. It must be duplicated work.

V. FOURTH CLASS

Parcel post is the class you send most packages. The weight of the package has to be one pound but can't be over 70 lbs. The cost is computed by the distance it is being shipped.

STUDENT HANDOUT 12/03/01

VI. SPECIAL HANDLING

If you want to mail a package which weighs over 1 lb., you can send it under special handling. It is sent just as 4th class mail. It is supposed to get there quickly and safely because it is not put into bags which are thrown around.

VII. CERTIFIED MAIL

You would send a package or a letter under certified mail when you need proof that the letter or package was mailed. There is an additional charge to the regular postage.

VIII. C.O.D.

C.O.D. stands for "Cash on Delivery". If you send a package the customer has not yet paid for, you can send it C.O.D. The mail carrier would deliver the article and collect the money, plus special charges for taking the time to collect the money.

IX. PRIORITY MAIL

Packages and letters that weigh over 12 oz. but not over 70 pounds can be shipped Priority Mail. This is as fast as first class but for packages.

PRACTICE

Write the mail class you would pick to mail the following articles. When you are finished, check your answers with your instructor.

1. Pamphlet to all your customers describing your annual April sale.
2. Answer to a letter from a customer.
3. Pig pole that has not been paid for must be shipped to a customer as soon as possible.
4. You receive a mail order in January from a customer requesting that you send 200 strawberry plants by March.
5. In order to avoid being charged interest, you must make sure that your payment check reaches the wholesaler by tomorrow's closing.

STUDENT HANDOUT

12/03/02

"Computing Letter Mail Charges"

The purpose of this handout is to teach you to compute how much postage to put on your letters, big envelopes, pamphlets, etc. If you know how to do this, you will save yourself and your customers time and money.

First Class

Letter rates

1st ounce. . . . . .15 cents

This is one A stamp or a stamp marked 15¢.

If the letter weighs over 1 ounce, it is 13 cents for each ounce after the first.

Example, if you had a letter which weighed 2 ounces, you would figure the weight like this-

1st ounce	$.15
2nd ounce	+ .13
	$.28

You would have to put stamps which totaled $.28 on your letter.

Post cards are 10¢ to mail.

Second Class

You really won't be concerned about 2nd class mail, but just for your information, here are the rates--

$.10 for the first ounce

$.06 for each ounce after 2 ounces or the 4th class rate if it is lower.

Third Class

Single Piece Rate

0 to 2 ounces	$ .20
over 2 to 4 ounces.	$ .40
over 4 to 6 ounces.	$ .53
over 6 to 8 ounces.	$ .66
over 8 to 10 ounces	$ .79
over 10 to 12 ounces.	$ .92
over 12 to 14 ounces.	$1.05
over 14 to 15.99 ounces	$1.18

Certified Mail

Fee in addition to postage $.80.

Special Delivery

When you send a package or letter special delivery, the post office "makes a special trip" to deliver your mail. The letter or package has to be signed for by the person who receives it. The fees are in addition to required postage.

Return Receipts

Insured, Certified, and Registered Mail

These apply if you ask for the return receipt at the time you mail the letter.

Showing to whom and when the letter was delivered . . .$.45
Showing to whom, when, and address where delivered. . .$.55

If you, for some reason, need a receipt after the letter has been mailed, you can get one--

Showing to whom and when it was delivered for $2.10.

Return receipts are not available for mail insured for $5.00 or less.

Insurance

Liability
(how much you are insuring the letter or article for)

$ .01 to $ 15.00	$ .50
$ 15.01 to $ 50.00	$ .85
$ 50.01 to $100.00	$1.10
$100.01 to $150.00	$1.40
$150.01 to $200.00	$1.75
$200.01 to $300.00	$2.25
$300.01 to $400.00	$2.75

PRACTICE 12/03/02

Compute the postage charges for the following pieces of letter mail. Show your work and describe what each charge is for.

1. Send a letter weighing 1 ounce.

2. You need to send out 20 pamphlets to customers who raise dairy cattle. The pamphlets weigh 4 oz. each.

3. You have been having trouble with a customer who owes you approximately $3000.00. Your lawyer advises you to send a bill and get proof that it was delivered.

4. Send three letters, one of which weighs 2½ oz., the other two of less than one ounce.

5. You are sending a hybrid rose bush to a customer. You want to make sure it arrives. The rose bush weighs 14 ounces.

6. You are sending a letter to a customer. There are several pages of information. Could you send it first class cheaper or third class? If the letter weighed 3 ounces, how much will it cost?

STUDENT HANDOUT

12/03/03

"Computing Package Mail Charges"

The purpose of this handout is to teach you to compute how much postage to put on your package. If you know how to do this, you will save yourself and your customers time and money.

Fourth Class

To use the chart below, you find your package weight and the zone to where you are mailing the package.

FOURTH CLASS (PARCEL POST) ZONE RATES CONSULT POSTMASTER FOR WEIGHT AND SIZE LIMITS

Weight 1 pound and not exceeding (pounds)	Zones						
	Local	1 & 2	3	4	5	6	7	8
2	$1.15	$1.35	$1.39	$1.56	$1.72	$1.84	$1.98	$2.22
3	1.23	1.45	1.53	1.73	1.86	2.04	2.24	2.61
4	1.29	1.56	1.65	1.82	2.00	2.23	2.50	3.00
5	1.36	1.66	1.77	1.92	2.14	2.43	2.77	3.39
6	1.42	1.71	1.84	2.01	2.28	2.62	3.03	3.78
7	1.47	1.76	1.90	2.11	2.41	2.82	3.29	4.17
8	1.51	1.80	1.97	2.20	2.55	3.02	3.56	4.56
9	1.54	1.85	2.03	2.29	2.69	3.21	3.82	4.95
10	1.57	1.89	2.10	2.39	2.83	3.41	4.08	5.34
11	1.60	1.94	2.17	2.50	3.00	3.65	4.42	5.73
12	1.64	1.98	2.22	2.56	3.09	3.77	4.57	6.12
13	1.67	2.02	2.27	2.63	3.17	3.89	4.72	6.41
14	1.70	2.05	2.32	2.69	3.25	3.99	4.86	6.62
15	1.73	2.09	2.36	2.74	3.33	4.09	4.99	6.80
16	1.76	2.13	2.41	2.80	3.40	4.19	5.11	6.98
17	1.79	2.16	2.45	2.85	3.47	4.28	5.23	7.15
18	1.82	2.20	2.49	2.91	3.54	4.37	5.34	7.31
19	1.86	2.23	2.53	2.96	3.61	4.46	5.45	7.47
20	1.89	2.27	2.58	3.01	3.67	4.54	5.55	7.62
21	1.92	2.30	2.62	3.06	3.74	4.62	5.66	7.76
22	1.95	2.34	2.66	3.14	3.85	4.78	5.80	7.90
23	1.98	2.37	2.72	3.25	3.99	4.96	6.02	8.03
24	2.01	2.44	2.80	3.35	4.12	5.13	6.24	8.16
25	2.04	2.51	2.89	3.46	4.26	5.31	6.46	8.28
26	2.07	2.58	2.97	3.56	4.39	5.48	6.68	8.40
27	2.11	2.65	3.06	3.67	4.53	5.66	6.90	8.52
28	2.14	2.72	3.14	3.77	4.66	5.83	7.12	8.63
29	2.17	2.79	3.23	3.88	4.80	6.01	7.34	8.75
30	2.20	2.86	3.31	3.98	4.93	6.18	7.56	8.85
31	2.68	3.09	3.46	4.09	5.07	6.36	7.78	9.41
32	2.71	3.12	3.49	4.19	5.20	6.53	8.00	9.51
33	2.74	3.16	3.57	4.30	5.34	6.71	8.22	9.61
34	2.77	3.19	3.65	4.40	5.47	6.88	8.44	9.80
35	2.80	3.22	3.74	4.51	5.61	7.06	8.66	10.06

Weight 1 pound and not exceeding (pounds)	Zones						
	Local	1 & 2	3	4	5	6	7	8
36	2.83	3.28	3.82	4.61	5.74	7.23	8.88	10.32
37	2.86	3.35	3.91	4.72	5.88	7.41	9.10	10.58
38	2.89	3.42	3.99	4.82	6.01	7.58	9.32	10.84
39	2.93	3.49	4.08	4.93	6.15	7.76	9.54	11.10
40	2.96	3.56	4.16	5.03	6.28	7.93	9.76	11.36
41	2.99	3.63	4.25	5.14	6.42	8.11	9.98	11.62
42	3.02	3.70	4.33	5.24	6.55	8.28	10.20	11.88
43	3.05	3.77	4.42	5.35	6.69	8.46	10.42	12.14
44	3.08	3.84	4.50	5.45	6.82	8.63	10.64	12.40
45	3.11	3.91	4.59	5.56	6.96	8.81	10.86	12.66
46	3.14	3.98	4.67	5.66	7.09	8.98	11.08	12.92
47	3.17	4.05	4.76	5.77	7.23	9.16	11.30	13.18
48	3.20	4.12	4.84	5.87	7.36	9.33	11.52	13.44
49	3.23	4.19	4.93	5.98	7.50	9.51	11.74	13.70
50	3.27	4.26	5.01	6.08	7.63	9.68	11.96	13.96
51	3.30	4.33	5.10	6.19	7.77	9.86	12.18	14.22
52	3.33	4.40	5.18	6.29	7.90	10.03	12.40	14.48
53	3.36	4.47	5.27	6.40	8.04	10.21	12.62	14.74
54	3.39	4.54	5.35	6.50	8.17	10.38	12.84	15.00
55	3.42	4.61	5.44	6.61	8.31	10.56	13.06	15.26
56	3.45	4.68	5.52	6.71	8.44	10.73	13.28	15.52
57	3.48	4.75	5.61	6.82	8.58	10.91	13.50	15.78
58	3.51	4.82	5.69	6.92	8.71	11.08	13.72	16.04
59	3.54	4.89	5.78	7.03	8.85	11.26	13.94	16.30
60	3.57	4.96	5.86	7.13	8.98	11.43	14.16	16.56
61	3.60	5.03	5.95	7.24	9.12	11.61	14.38	16.82
62	3.64	5.10	6.03	7.34	9.25	11.78	14.60	17.08
63	3.67	5.17	6.12	7.45	9.39	11.96	14.82	17.34
64	3.70	5.24	6.20	7.55	9.52	12.13	15.04	17.60
65	3.73	5.31	6.29	7.66	9.66	12.31	15.26	17.86
66	3.76	5.38	6.37	7.76	9.79	12.48	15.48	18.12
67	3.79	5.45	6.46	7.87	9.93	12.66	15.70	18.38
68	3.82	5.52	6.54	7.97	10.06	12.83	15.92	18.64
69	3.85	5.59	6.63	8.08	10.20	13.01	16.14	18.90
70	3.88	5.66	6.71	8.18	10.33	13.18	16.36	19.16

Exception: Parcels weighting less than 15 pounds, and measuring over 84 inches but not exceeding 100 inches in length and girth combined, are chargeable with a minimum rate equal to that for a 15 pound parcel for the zone to which addressed. See Postal Service Manual section 135.3 for size and weight restrictions.

Consult postmaster for rates on bound printed matter and other exceptions.

STUDENT HANDOUT

12/03/03

"Computing Package Mail Charges"

Priority Mail

PRIORITY MAIL (HEAVY PIECES)

Weight over 12 oz. but not exceeding (pounds)	Zones					
	Local 1, 2, & 3	4	5	6	7	8
1.0	$1.71	$1.81	$1.88	$1.97	$2.06	$2.25
1.5	1.86	1.96	2.07	2.21	2.34	2.50
2.0	1.99	2.12	2.27	2.44	2.61	2.83
2.5	2.11	2.27	2.46	2.68	2.89	3.16
3.0	2.23	2.42	2.65	2.91	3.17	3.50
3.5	2.35	2.58	2.84	3.15	3.45	3.83
4.0	2.47	2.73	3.03	3.38	3.73	4.16
4.5	2.59	2.89	3.22	3.62	4.01	4.50
5	2.72	3.04	3.42	3.85	4.29	4.83
6	2.96	3.35	3.80	4.32	4.84	5.50
7	3.20	3.66	4.18	4.79	5.40	6.16
8	3.44	3.96	4.56	5.26	5.96	6.83
9	3.69	4.27	4.95	5.73	6.51	7.49
10	3.93	4.58	5.33	6.20	7.07	8.16
11	4.17	4.89	5.71	6.67	7.63	8.83
12	4.42	5.20	6.10	7.14	8.18	9.49
13	4.66	5.50	6.48	7.61	8.74	10.16
14	4.90	5.81	6.86	8.08	9.30	10.82
15	5.15	6.12	7.25	8.55	9.86	11.49
16	5.39	6.43	7.63	9.02	10.41	12.16
17	5.63	6.74	8.01	9.49	10.97	12.82
18	5.87	7.04	8.39	9.96	11.53	13.49
19	6.12	7.35	8.78	10.43	12.08	14.15
20	6.36	7.66	9.16	10.90	12.64	14.82
21	6.60	7.97	9.54	11.37	13.20	15.49
22	6.85	8.28	9.93	11.84	13.75	16.15
23	7.09	8.58	10.31	12.31	14.31	16.82
24	7.33	8.89	10.69	12.78	14.87	17.48
25	7.58	9.20	11.08	13.25	15.43	18.15
26	7.82	9.51	11.46	13.72	15.98	18.82
27	8.06	9.82	11.84	14.19	16.54	19.48
28	8.30	10.12	12.22	14.66	17.10	20.15
29	8.55	10.43	12.61	15.13	17.65	20.81
30	8.79	10.74	12.99	15.60	18.21	21.48
31	9.03	11.05	13.37	16.07	18.77	22.15
32	9.28	11.36	13.76	16.54	19.32	22.81
33	9.52	11.66	14.14	17.01	19.88	23.48
34	9.76	11.97	14.52	17.48	20.44	24.14
35	10.01	12.28	14.91	17.95	21.00	24.81
36	10.25	12.59	15.29	18.42	21.55	25.48
37	10.49	12.90	15.67	18.89	22.11	26.14
38	10.73	13.20	16.05	19.36	22.67	26.81
39	10.98	13.51	16.44	19.83	23.22	27.47
40	11.22	13.82	16.82	20.30	23.78	28.14
41	11.46	14.13	17.20	20.77	24.34	28.81
42	11.71	14.44	17.59	21.24	24.89	29.47
43	11.95	14.74	17.97	21.71	25.45	30.14
44	12.19	15.05	18.35	22.18	26.01	30.80
45	12.44	15.36	18.74	22.65	26.57	31.47
46	12.68	15.67	19.12	23.12	27.12	32.14
47	12.92	15.98	19.50	23.59	27.68	32.80
48	13.16	16.28	19.88	24.06	28.24	33.47
49	13.41	16.59	20.27	24.53	28.79	34.13
50	13.65	16.90	20.65	25.00	29.35	34.80
51	13.89	17.21	21.03	25.47	29.91	35.47
52	14.14	17.52	21.42	25.94	30.46	36.13
53	14.38	17.82	21.80	26.41	31.02	36.80
54	14.62	18.13	22.18	26.88	31.58	37.46
55	14.87	18.44	22.57	27.35	32.14	38.13
56	15.11	18.75	22.95	27.82	32.69	38.80
57	15.35	19.06	23.33	28.29	33.25	39.46
58	15.59	19.36	23.71	28.76	33.81	40.13
59	15.84	19.67	24.10	29.23	34.36	40.79
60	16.08	19.98	24.48	29.70	34.92	41.46
61	16.32	20.29	24.86	30.17	35.48	42.13
62	16.57	20.60	25.25	30.64	36.03	42.79
63	16.81	20.90	25.63	31.11	36.59	43.46
64	17.05	21.21	26.01	31.58	37.15	44.12
65	17.30	21.52	26.40	32.05	37.71	44.79
66	17.54	21.83	26.78	32.52	38.26	45.46
67	17.78	22.14	27.16	32.99	38.82	46.12
68	18.02	22.44	27.54	33.46	39.38	46.79
69	18.27	22.75	27.93	33.93	39.93	47.45
70	18.51	23.06	28.31	34.40	40.49	48.12

Exception: Parcels weighing less than 15 pounds, and measuring over 84 inches but not exceeding 100 inches in length and girth combined, are chargeable with a minimum rate equal to that for a 15-pound parcel for the zone to which addressed.

You might have noticed that the rates are higher according to "zones". The chart on the next page tells you how to tell the zone from zip codes 25001-25399. This is West Virginia. So if you wanted to send a package to Houston, Texas 77098, you would look under the zone 5 column.

With the chart that you have, you could not figure how much postage to charge anywhere but from West Virginia.

You use local charges if the post office where you mail the package is in charge of delivering mail to that address.

PRACTICE 12/03/03

Find the zones you would use for these addresses.

1. Cherry Hill, New Jersey 08358
2. New York, New York 10020
3. Glen Burnie, Maryland 21061
4. Silver Spring, Maryland 20903
5. Arlington, Virginia 22201
6. Dallas, Texas 75230
7. Danville, WV 25053
8. Cromwell Heights, Pennsylvania 19020
9. Tulsa, Oklahoma 74105
10. Naples, Florida 33942

ANSWERS--PRACTICE 12/03/03

1. 4
2. 4
3. 3
4. 3
5. 3
6. 5
7. 1
8. 4
9. 5
10. 5

STUDENT COMPETENCY SHEET

MODULE 12	Shipping and Receiving
COMPETENCY STATEMENT 04	Send parts by bus, UPS, and/or US Mail Service.
PERFORMANCE GUIDE	1. Select shipper. 2. Package item(s). 3. Compute shipping cost. 4. Deliver item to shipper.

LEARNING ACTIVITIES

1. Contact the bus line in your area which travels long distance and find out the rates to ship packages. Write a report on the information and give it to your instructor. Be sure to include the following information:
    a. limits on package size
    b. limits on package weight
    c. rates(in and out of state)
    d. requirements for packaging
    e. insurance against damage/loss.

2. Complete Student Handout 12/04/01 "United Parcel Service". When you are finished, check your answers with your instructor. If they are satisfactory, go on to Learning Activity 3.

3. Attend a lecture/demonstration by your instructor on packing parts in boxes for shipment. Practice packing the items your instructor gives to you. Check your work with your instructor. When you can package items for shipment, go on to Learning Activity 4.

4. Complete Student Handout 12/04/02 "Practice Problems". When you are finished, check your answers with your instructor. If they are satisfactory, ask for the Evaluation.

EVALUATION

You will be given three different items and shipping instructions. You must package the item, address it, and compute the cost to ship it through the US Mail, UPS, or a bus line. The package must meet requirements held by the shipper. You may not use references.

STUDENT HANDOUT

12/04/01

"United Parcel Service"

The purpose of this handout is to teach you how to use the United Parcel Service to save time and money when you are shipping items to your customers or wholesalers.

United Parcel Service is the brown UPS trucks you see driving around, delivering packages.

The system is much like the US mail system but they usually only have one office or outlet per town or city.

UPS will charge you extra if

1. you want to send the package C.O.D.
2. they have to correct the address
3. you want proof that they delivered the package
4. the package is over $100.00 in value.

UPS computes the cost in the same way as the US Mail. The weight of the package and the distance it is to be shipped are the main factors. Any time the weight is a fraction over a pound, it goes to the next higher rate.

UPS uses zip codes in determining the zones from West Virginia.

The zone chart on the following page is from the Charleston area. Your rates will be based on the area where you live.

United Parcel Service

Effective May 1, 1979

COMMON CARRIER RATE CHART

ANY FRACTION OF A POUND OVER THE WEIGHT SHOWN TAKES THE NEXT HIGHER RATE

WEIGHT NOT TO EXCEED	RATES TO							WEIGHT NOT TO EXCEED	RATES TO						
	ZONE 2	ZONE 3	ZONE 4	ZONE 5	ZONE 6	ZONE 7	ZONE 8		ZONE 2	ZONE 3	ZONE 4	ZONE 5	ZONE 6	ZONE 7	ZONE 8
1 lb.	$.90	$.92	$.95	$.98	$1.03	$1.08	$1.14	26 lb.	$2.85	$3.35	$4.13	$4.98	$6.21	$7.48	$8.96
2 "	98	1.02	1.08	1.14	1.24	1.34	1.45	27 "	2.93	3.44	4.25	5.14	6.41	7.74	9.28
3 "	1.06	1.12	1.21	1.30	1.45	1.59	1.76	28 "	3.01	3.54	4.38	5.30	6.62	7.99	9.59
4 "	1.14	1.21	1.33	1.46	1.65	1.85	2.08	29 "	3.09	3.64	4.51	5.46	6.83	8.25	9.90
5 "	1.21	1.31	1.46	1.62	1.86	2.10	2.39	30 "	3.16	3.73	4.63	5.62	7.03	8.50	10.21
6 "	1.29	1.41	1.59	1.78	2.07	2.36	2.70	31 "	3.24	3.83	4.76	5.78	7.24	8.76	10.53
7 "	1.37	1.50	1.71	1.94	2.27	2.62	3.02	32 "	3.32	3.93	4.89	5.94	7.45	9.02	10.84
8 "	1.45	1.60	1.84	2.10	2.48	2.87	3.33	33 "	3.40	4.03	5.02	6.10	7.66	9.27	11.15
9 "	1.53	1.70	1.97	2.26	2.69	3.13	3.64	34 "	3.48	4.12	5.14	6.26	7.86	9.53	11.47
10 "	1.60	1.79	2.09	2.42	2.89	3.38	3.95	35 "	3.55	4.22	5.27	6.42	8.07	9.78	11.78
11 "	1.68	1.89	2.22	2.58	3.10	3.64	4.27	36 "	3.63	4.32	5.40	6.58	8.28	10.04	12.09
12 "	1.76	1.99	2.35	2.74	3.31	3.90	4.58	37 "	3.71	4.41	5.52	6.74	8.48	10.30	12.41
13 "	1.84	2.09	2.48	2.90	3.52	4.15	4.89	38 "	3.79	4.51	5.65	6.90	8.69	10.55	12.72
14 "	1.92	2.18	2.60	3.06	3.72	4.41	5.21	39 "	3.87	4.61	5.78	7.06	8.90	10.81	13.03
15 "	1.99	2.28	2.73	3.22	3.93	4.66	5.52	40 "	3.94	4.70	5.90	7.22	9.10	11.06	13.34
16 "	2.07	2.38	2.86	3.38	4.14	4.92	5.83	41 "	4.02	4.80	6.03	7.38	9.31	11.32	13.66
17 "	2.15	2.47	2.98	3.54	4.34	5.18	6.15	42 "	4.10	4.90	6.16	7.54	9.52	11.58	13.97
18 "	2.23	2.57	3.11	3.70	4.55	5.43	6.46	43 "	4.18	5.00	6.29	7.70	9.73	11.83	14.28
19 "	2.31	2.67	3.24	3.86	4.76	5.69	6.77	44 "	4.26	5.09	6.41	7.86	9.93	12.09	14.60
20 "	2.38	2.76	3.36	4.02	4.96	5.94	7.08	45 "	4.33	5.19	6.54	8.02	10.14	12.34	14.91
21 "	2.46	2.86	3.49	4.18	5.17	6.20	7.40	46 "	4.41	5.29	6.67	8.18	10.35	12.60	15.22
22 "	2.54	2.96	3.62	4.34	5.38	6.46	7.71	47 "	4.49	5.38	6.79	8.34	10.55	12.86	15.54
23 "	2.62	3.06	3.75	4.50	5.59	6.71	8.02	48 "	4.57	5.48	6.92	8.50	10.76	13.11	15.85
24 "	2.70	3.15	3.87	4.66	5.79	6.97	8.34	49 "	4.65	5.58	7.05	8.66	10.97	13.37	16.16
25 "	2.77	3.25	4.00	4.82	6.00	7.22	8.65	50 "	4.72	5.67	7.17	8.82	11.17	13.62	16.47

ADDITIONAL CHARGES:

For each COD received for collection — $1.00.

For each Address Correction — $1.00.

For each Acknowledgment of Delivery (AOD) — 20 cents.

For each package with a declared value over $100 — 25 cents for each additional $100 or fraction thereof.

WEIGHT AND SIZE LIMITS:

Maximum Weight per package — 50 POUNDS.

Maximum Weight of all packages from one shipper to one consignee in one day — 100 pounds.

Maximum Size per package — 108 INCHES IN LENGTH AND GIRTH COMBINED.

Minimum charge for a package measuring over 84 inches in length and girth combined will be equal to charge for a package weighing 25 pounds.

U7240 5-79

See separate rate chart for BLUE LABEL AIR

PRACTICE 12/04/02

List the charges for shipping the following packages to the zip codes below. Give the zone and the charge.

	Weight	Zone	Zip Code	Charge
1.	44 lbs.		30211	
2.	14 lbs.		83625	
3.	31 lbs.		81329	
4.	19 lbs.		25312	
5.	15 oz.		89000	
6.	26 lbs. 10 oz.		46721	
7.	17 lbs. 3 oz.		12933	
8.	5 lbs.		25301	
9.	33 lbs. 1 oz.		59034	
10.	8 lbs.		83888	

United Parcel Service

ZONE CHART

For Shippers With Zip Codes

250-01 to 253-99

TERRITORY SERVED: **48 CONTINENTAL UNITED STATES**

TO DETERMINE ZONE TAKE FIRST THREE DIGITS OF ZIP CODE TO WHICH PARCEL IS ADDRESSED AND REFER TO CHART BELOW

ZIP CODE PREFIXES	UPS ZONE	ZIP CODE PREFIXES	UPS ZONE	ZIP CODE PREFIXES	UPS ZONE	ZIP CODE PREFIXES	UPS ZONE
010-018	4	268	2	421-423	3	654-655	4
019	5	270-278	3	424	4	656-676	5
020-024	4	279	4	425-427	3	677	6
025-026	5	280-283	3	430-432	2	678	5
027-029	4	284	4	433-436	3	679	6
030-033	5	285-293	3	437-439	2	680-689	5
034	4	294	4	440-452	3	690-693	6
035	5	295-297	3	453-457	2		
036	4	298-299	4	458-462	3	700-722	5
037-050	5			463-466	4	723-725	4
051-054	4	300-304	4	467-475	3	726-738	5
056	5	305	3	476-477	4	739	6
057	4	306	4	478-482	3	740-767	5
058-059	5	307	3	484-491	4	768-769	6
060-089	4	308-324	4	492	3	770-778	5
		325	5	493-499	4	779-797	6
100-128	4	326	4			798-799	7
129	5	327-339	5	500-505	5		
130-146	4	350-364	4	506-507	4	800-814	6
147	3	365-366	5	508-516	5	815	7
148-149	4	367-369	4	520	4	816-820	6
150-152	3	370-374	3	521	5	821	7
153-154	2	376	2	522-539	4	822-824	6
155-168	3	377-379	3	540	5	825	7
169	4	380-384	4	541-544	4	826-828	6
170-174	3	385	3	545-548	5	829-834	7
175-176	4	386	4	549	4	835-838	8
177-178	3	387	5	550-574	5	840-865	7
179-199	4	388-389	4	575-577	6	870-871	6
		390-392	5	580-582	5	873-874	7
200-217	3	393-394	4	583-588	6	875-878	6
218-219	4	395-396	5	590-591	7	879-880	7
220-227	3	397	4	592-593	6	881-884	6
228	2			594-599	7	890-891	8
229-239	3	400-402	3			893	7
240-253	2	403-409	2	600-639	4	894-897	8
254	3	410	3	640-648	5	898	7
255-266	2	411-418	2	650-652	4		
267	3	420	4	653	5	900-961	8
						970-986	8
						988-994	8

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See Separate chart for BLUE LABEL SERVICE

STUDENT HANDOUT

12/04/02

"Practice Problems"

1. Get the bus rates for an 8" square package weighing 20 lbs. to be shipped from where you live to this address--Houston, Texas 77098.

2. Compute US mail rates for an 8" square package weighing 20 lbs. to be shipped from where you live to the same address as #1.

3. Compute the United Parcel Service rates for an 8" square package weighing 20 lbs. to be shipped from where you live to the same address as #1.

4. Get the bus rates for a 4" square package weighing 6 lbs. 14 oz. to be shipped from where you live to this address--Cincinnati, Ohio 45240.

5. Compute US mail rates for a 4" square package weighing 6 lbs. 14 oz. to be shipped from where you live to this address--Cincinnati, Ohio 45240.

6. Compute the United Parcel rates for a 4" square package weighing 6 lbs. 14 oz. to be shipped from where you live to this address--Cincinnati, Ohio 45240.

7. Compute the US mail rates for a 3" x 5" package weighing 9 lbs. to be shipped to an address having your same zip code.

8. Compute the United Parcel Service rates for a 3" x 5" package weighing 9 lbs. to be shipped to an address having your same zip code.